REPORTS

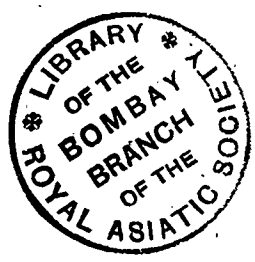
ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1899-1900.



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No. 13531-A of 1900.

From

A. CUMINE, Esquire, I. C. S.,
Acting Commissioner, N. D.;

To

The SECRETARY to GOVERNMENT,
Financial Department,
Bombay.

Ahmedabad, 13th November 1900.

Sir,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1899-1900, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns compiled in my office are appended:—

Ahmedabad Collector's No. 2758, dated 21st September 1900.
Pálanpur Political Superintendent's No. 5599, dated 2nd July 1900.
Kaira Collector's No. 2803, dated 16th July 1900.
Panch Mahál's Collector's No. 6851, dated 15th September 1900.
Broach Collector's No. 2316, dated 11th August 1900.
Surat Collector's No. 2678, dated 14th August 1900.
Thána Collector's No. 7596, dated 28th July 1900.

Return No. III.—Statement showing the gross collections under the Act.

Return No. IV.—Statement showing the original and final demands, net collections and uncollected balances of sums due.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

*Not printed.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collection in each táluka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V tally with each other, *i.e.*, the total of column 22 of Return No. III, *minus* over-collections to be refunded, is equal to the total of column 20 of Return No. IV, while the total under each part of Return No. IV, *minus* fines and penalties, agrees with the total of the corresponding part of Return No. V.

4. The collections of the tax brought on to the books of the Accountant General, Bombay, and those shown in the Collector's Returns are shown in Appendix A; differences between the two sets of figures being explained in a separate memorandum.

Administration.

5. The assessment lists for the cities of Ahmedabad, Broach and Surat were, as usual, drawn up by the Huzúr Deputy Collectors; those for the tálukas and mahál's by the Mámlatdárs and Mahálkaris, respectively, and that for the Deesa Cantonment by the Cantonment Magistrate. The final demand of the previous year was, as usual, the working basis for the assessing officers, supplemented, of course, by fresh enquiries and experience gained during the year under report of the rise and fall of incomes liable to the tax. The lists for the tálukas and mahál's were examined by the Assistant and Deputy Collectors in charge, and subjected to further scrutiny by the Collectors along with those for the

Cities of Ahmedabad, Broach and Surat before submission to the Commissioner for sanction to their publication. They were on the whole fairly drawn up.

Revision.

6. The powers of revision under Section 25 of the Act were exercised in the cities of Ahmedabad and Surat by the assessing officers themselves; in the town of Kaira and in the tálukas of Broach, Jambusar and A'mod by the Huzúr Deputy Collector of the district; in the City of Broach by the District Deputy Collector; and elsewhere by the Assistant and Deputy Collectors in charge of tálukas. In exercise of these powers of revision the demand was reduced by Rs. 35,067 on the objections of 7,282 assessees.

7. The powers of Commissioner under Section 27 of the Act were exercised as usual by the Collectors. The marginal table will show that the number of appeals to the Commissioners decreased considerably, especially in Ahmedabad and Surat. In Broach and Thána on the other hand the number slightly rose by 8 and 7 respectively. The further reduction of the demand after revision by the Commissioners amounted to Rs. 1,515. All the appeals were disposed of during the year except one in Surat, which was responsible for an arrear of Rs. 521 under Part II in that district.

District.	1899-1900.	1898-99.
Ahmedabad ...	206	310
Kaira	...	...
Panch Maháls ...	1	8
Broach	44	36
Surat	38	65
Thána	7	...
Total ...	296	419

Original Demand.

8. The original demand of Rs. 4,91,696 was made from 16,198 assessees as against Rs. 5,06,389 from 17,057 in the preceding year, showing a decrease of Rs. 14,693 in the demand and of 859 in the number of persons assessed.

9. Out of 16,198 original assessees, 1,077 were successful in declaring their non-liability to the tax, and others secured reductions in their assessments, the net result being a reduction of Rs. 36,582. The final demand after revision by the Collectors and Commissioners stood at Rs. 4,55,114. Adding penalties (Rs. 107) and arrears of previous years (Rs. 15,964) the aggregate amount for collection was Rs. 4,71,185. The gross realizations amounted to Rs. 4,19,861, which included over-collections of Rs. 899, of which Rs. 647 were refunded during the year and Rs. 252 remained to be repaid at the close of the year. Thus the net collections were properly speaking Rs. 4,18,962, leaving an outstanding balance of Rs. 52,223 at the end of the year. The subjoined table furnishes details of the original and final demands, the collections and outstanding balances :—

District.	Original Demand.		Final Demand.						
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other Sources of Income.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.	Rs.		Rs.
Ahmedabad ...	5,583	2,20,455	230	7,983	30	34,843	707 (from 33 assessees).	4,754	1,58,579
Deesa	122	2,444	3	26	...	...	.....	117	2,371
Kaira	3,308	80,012	42	793	...	...	.....	3,049	72,754
Panch Maháls .	800	15,414	10	91	...	...	.....	776	14,499
Broach... ...	1,673	60,623	98	2,103	3	4,343	.....	1,452	50,533
Surat	3,251	79,704	97	2,130	1	521	662 (from 244 assessees).	2,785	71,130
Thána... ...	1,461	33,044	26	407	...	...	.....	1,371	30,739
Total ...	16,198	4,91,696	506	13,533	34	39,707	1,369 (from 277 assessees).	14,304	4,00,505

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding, including amount written off and remitted.	Remarks.
	Total.		Penalties.								
	Number.	Amount.	Number.	Amount.							
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	5,047	2,02,112	185	93	5,551	2,07,756	1,84,247	485	1,83,762	23,994	
Deesa	120	2,397	26	14	3	2,414	2,412	...	2,412	2	
Kaira	3,091	73,447	...	...	916	74,363	55,564	...	(*a*)55,564	18,984	(*a*) Includes Rs. 185 to be refunded.
Panch Mahâls	786	14,590	...	...	206	14,796	14,310	38	14,272	524	
Broach... ...	1,553	56,979	...	...	330	57,309	56,773	96	(*b*)56,677	641	(*b*) Includes Rs. 9 to be refunded.
Surat	3,127	74,443	...	...	7,514	81,957	75,641	5	(*c*)75,636	6,379	(*c*) Includes Rs. 58 to be refunded.
Thâna	1,397	31,146	...	...	1,444	32,590	30,914	23	30,891	1,699	
Total ...	15,121	4,55,114	211	107	15,964*	4,71,185	4,19,861	647	4,19,214	52,223	

* The difference of Rs. 22 between this figure and that shown in the preceding year's report is due to the exclusion of arrears of Rs. 22 under Part IV in Deesa having been found irrecoverable.

10. Excepting a petty increase of Rs. 334 under Part III the final demands show a comparative falling off. Under Part I, there is a slight decrease of Rs. 158, which is chiefly contributed by Broach and Surat. The decrease under Part II centralizes in Broach and is alleged to have been due to diminution in the profits of the Cotton Ginning Association.

11. The following table shows the original and final demands under Part IV (other sources of income) as compared with the figures for the preceding year :—

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmedabad... ...	1898-99 ...	6,087	1,80,213	5,442	1,63,611
	1899-1900 ...	5,290	1,76,535	4,754	1,58,579
		—797	—3,678	—688	—5,032
Deesa	1898-99 ...	110	2,281	109	2,244
	1899-1900 ...	119	2,418	117	2,371
		+9	+137	+8	+127
Kaira	1898-99 ...	3,108	73,777	2,947	70,375
	1899-1900 ...	3,266	79,219	3,049	72,654
		+158	+5,442	+102	+2,279
Panch Mahâls ...	1898-99 ...	776	14,212	757	13,526
	1899-1900 ...	790	15,323	776	14,499
		+14	+1,111	+19	+973
Broach	1898-99 ...	1,640	58,714	1,536	55,778
	1899-1900 ...	1,572	54,177	1,452	50,533
		—68	—4,537	—84	—5,245

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Surat	1898-99 ...	3,125	88,471	2,960	79,000
	1899-1900 ...	2,909	76,391	2,785	71,130
		—216	—12,080	—175	—7,870
Thána	1898-99 ...	1,454	32,967	1,398	30,895
	1899-1900 ...	1,435	32,637	1,371	30,739
		—19	—330	—27	—156
Total	1898-99 ...	16,300	4,50,635	15,149	4,15,429
	1899-1900 ...	15,381	4,36,700	14,304	4,00,505
		—919	—13,935	—845	—14,924

12. It will be seen from the above figures that there is a fall in the number of assessees and their assessments both under the original and final demands. Deesa, Kaira and Panch Maháls exhibit increases, while the remaining districts show decreases. In Kaira, the rise is due to careful scrutiny of the lists in the Collector's Office. The increases in Deesa and Panch Maháls are insignificant and do not call for any remarks, and so is the decrease in Thána. The chief centres of decrease are Surat (Rs. 7,870), Broach (Rs. 5,245) and Ahmedabad (Rs. 5,032). In the district of Ahmedabad the decrease spreads over all the tálukas and is explained as having been due to general depression in trade consequent upon plague and famine. In the city of Ahmedabad, on the other hand, more searching enquiries as to persons liable to tax—enquiries rendered possible by the increase in establishment sanctioned by Government Resolution No. 2800, dated 14th June 1899—led to an increase of Rs. 4,463 which is satisfactory, considering the development of the tax in the preceding year and the troubles of the year of report. In Broach the decline is the result partly of plague and partly of the unfavourable season. The dislocation of business on account of the last epidemic of plague in Surat, coupled with speculation in opium sattás, is the chief cause of decrease in the Surat District.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections, and the incidence of the tax:—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			Number of persons to one tax-payer.
					Population of the district.	Per head of population.	Per head of tax-payers.	
						Rs. a. p.	Rs. a. p.	
Ahmedabad ...	5,583	3,072	55·0	8·3	921,712	0 3 6	40 0 9	183
Deesa ...	122	29	23·7	1·9	8,765	0 4 5	19 15 7	73
Kaira	3,308	1,863	56·3	8·2	871,589	0 1 4	23 12 2	282
Panch Maháls ...	800	265	33·1	5·3	313,417	0 0 9	18 9 0	398
Broach	1,673	861	51·4	6·01	341,490	0 2 8	36 11 0	219
Surat	3,251	1,175	36·1	6·6	649,989	0 1 10	23 12 11	208
Thána	1,461	313	21·4	5·7	819,580	0 0 7	22 4 8	586
Total ...	16,198	7,578	46·8	7·4	3,926,542	0 1 10	30 1 7	260

14. The number of petitions of objections rose from 7,328 to 7,578 or 43·0 per cent. to 46·8 per cent. Of the total appeals, 296 were preferred to the

Commissioners under Section 27, and the remaining, *viz.*, 7,282, to the Collectors under Section 25 of the Act. The percentage of reductions, however, has virtually remained the same, *viz.*, 7·4 against 7·2 in the preceding year. Taking district figures separately the proportion of objections has risen in all places except Ahmedabad and Panch Maháls. In Ahmedabad in spite of decrease in the percentage of petitions the amount finally reduced has slightly increased from 7·9 to 8·3. In Panch Maháls on the other hand objections and consequent reductions have simultaneously gone down. The percentage of reductions in Kaira was nearly double that of the preceding year, it having risen from 4·6 to 8·2. The Collector is of opinion that the distress which prevailed in the district and the contraction of trade are responsible for this rise, which is not an unsatisfactory feature of the report, as it indicates that relief was given where it was needed. It is gratifying to note that although the number of appeals increased in Surat from 32·5 to 36·1 per cent. the amount reduced was considerably less than that in the preceding year, *viz.*, 6·6 against 10·3, the result, doubtless, of care and discretion on the part of the assessing officers. The concurrent rise in the proportion of appeals and reductions in Broach is due to the unfavourable season. As in Kaira this relief is welcomed.

15. The average incidence per head of population was one pie less than that of the preceding year; while the incidence per head of tax-payer slightly rose, *viz.*, from Rs. 29-8-10 to Rs. 30-1-7. The proportion of the tax-paying population decreased; there being 260 persons to one tax-payer against 247 in the year previous.

16. The following table shows the variations in each class under Part IV in consequence of revision :—

The table includes the results of appeal proceedings only :—

Class.	Ahmedabad.		Deesa.		Kaira.		Panch Mahals.		Broach.		Surat.		Thana.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I ...	2,490	...	10	...	960	...	20	10	670	...	360	230	530	40	5,040	280
II ...	1,125	..	10	..	585	...	60	15	270	15	495	15	115	30	2,660	75
III ...	900	...	...	8	640	...	40	40	280	360	320	100	105	60	2,285	568
IV ...	392	...	28	...	84	...	140	...	700	...	308	196	212	140	1,664	336
V ...	1,155	...	7	...	210	...	70	35	175	105	945	35	195	...	2,757	175
VI ...	1,050	...	..	...	336	...	42	...	84	168	504	42	14	84	2,030	294
VII ...	861	...	...	...	510	...	55	...	221	...	788	121	284	245	2,719	366
VIII ...	3,012	...	...	...	666	...	161	...	294	...	1,005	...	613	282	5,751	262
IX ...	5,139	...	...	...	1,974	...	...	...	875	...	425	...	711	...	9,124	...
X ...	1,182	...	...	...	262	...	...	419	571	...	...	...	...	...	2,015	419
XI ...	...	131	...	...	...	755	755	...	...	...	850	...	...	...	1,605	886
XII ...	781	...	...	...	903	...	...	...	152	...	...	...	..	...	1,896	...
XIII ...	...	...	...	...	130	...	...	...	...	...	...	...	...	...	130	...
XIV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	18,087	131	55	8	7,320	755	1,343	519	4,292	648	6,000	739	2,779	881	39,876	3,681
Net reduction .	−17,956		−47		−6,565		−824		−3,644		−5,261		−1,898		−36,195	

17. The total reductions amounted to Rs. 39,876, while enhancements were made to the extent of Rs. 3,681, the net result being a reduction of Rs. 36,195 against Rs. 35,206 in the year previous. The net reductions in the lower classes (I to VI) amounted to Rs. 14,908, while those in the upper classes (VII to XV) amounted to Rs. 21,287 against Rs. 17,420 and Rs. 17,786 respectively in the preceding year. The table given in the margin shows the net reductions made in each district during the year and in the preceding one. There was a satisfactory decline in Surat and Thána. In the remaining districts the reductions were comparatively more than in the preceding year.

District.	1899-1900.	1898-99.
	Rs.	Rs.
Ahmedabad ...	17,956	16,602
Deesa	47	37
Kaira	6,565	3,402
Panch Maháls .	824	686
Broach ..	3,644	2,936
Surat	5,261	9,471
Thána	1,898	2,072
Total ...	36,195	35,206

Final Demand.

18. The final demand amounted to Rs. 4,55,114 against Rs. 4,70,060 in the preceding year, showing a net decrease of Rs. 14,946 under all the parts. Taking each part separately the increase is to be found in Part III only (Rs. 534); while the remaining Parts I, II and IV show decreases of Rs. 153, 198 and 14,924, respectively, which have been accounted for in paragraphs 10 and 12 above. Penalties of Rs. 93 and 14 were levied in Ahmedabad and Deesa from 185 and 26 assesses respectively. In the remaining districts no difficulty was met in realizing the tax, and hence the penal clause was not resorted to.

19. The amount of outstanding balance at the close of the year was Rs. 52,223 or 11·1 per cent. of the total amount for collection, Rs. 4,71,185, against Rs. 18,072 or 3·7 per cent. in the preceding year. The subjoined table furnishes details for each district :—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision of appeal.	In course of recovery.	Remarks.
	Rs.	Rs.	Rs.		Rs.	Rs.	
Ahmedabad ...	23,994	18,514	4,960	...	...	520	
Deesa	2	...	...	...	...	2	
Kaira	18,984	14,879	331(*a*)	...	...	3,774	Rs. (*a*) 265 remitted on appeal. 66 written off. 331
Panch Mahâls ...	524	524	...	...	...	...	
Broach	641	397	30	...	...	214	
Surat	6,379	2,372 *	1,908 †	...	521	1,578	* Inclusive of Rs. 65 collected in Khándesh. Rs. † 1,038 written off. 870 remitted. 1,908
Thána	1,699	603	351	...	...	745	
Total ...	52,223	37,289	7,580	...	521	6,833	

Of the somewhat large balance of Rs. 52,223, Rs. 37,289 have since been collected, Rs. 7,580 written off, and Rs. 521 were pending decision on appeal. Thus, the net amount to be still recovered is Rs. 6,833. Further recoveries to the extent of Rs. 573 have been reported from Kaira and steps are in progress for the recovery of the remaining balance in that district and elsewhere.

20. *Return No. V.*—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distribution of the amount collected over the main-heads of income and the percentage of each head on the total income for the division are shown in the following table :—

Heads.	Amount.	Percentage on total.
	Rs.	
I.—Salaries	13,534	3·2
II.—Companies	38,397	9·2
III.—Securities	1,369	0·3
IV.—Other Sources—		
(*a*) Professions	15,256	3·6
(*b*) Commerce	2,66,872	63·7
(*c*) Transport	1,309	0·3
(*d*) Trade	43,266	10·3
(*e*) Manufacture	22,886	5·5
(*f*) Property	15,936	3·8
Total, Part IV ...	3,65,555	87·2
Grand Total ...	4,18,855	100·0

The largest contributor was commerce, which produced 63·7 per cent. of the total income. The next in order was trade, which yielded 10·3 per cent.

21. Appendix B * shows the distribution by districts of the principal sources of income under Part IV. As usual, money-lending, which is included under commerce, paid the largest sum, *viz.*, Rs. 1,29,889.

22 *Return No. VI.*—The total expenditure incurred in the assessment and collection of the tax amounted to Rs. 3,094-9-3 against Rs. 2,533-13-6 in the preceding year, showing an increase of Rs. 560-11-9. The expenditure was highest in Ahmedabad (Rs. 1,758-11-0). Next in order come Surat, Kaira, Thána, Deesa and Broach. In the Panch Maháls District the work was conducted exclusively by the ordinary establishment, and hence no additional cost was incurred. The aggregate rise in expenditure is due partly to an increase in the establishment at Ahmedabad as per Government Resolution No. 2800, dated 14th June 1899, and partly to new charges of grain compensation. The figures given in the return have, as usual, been duly verified by the Accountant General.

General Remarks.

23. Although there was a falling off in the final demand, the year's administration was as satisfactory as could be expected in a year of famine. The system of comparing the táluka assessments with the assessments of a series of previous years in the form of statement circulated as an Appendix to Government Resolution No. 3126, dated 5th July 1900, has been lately introduced, and the next year's report will give some idea as to the way in which the system works. As has been already remarked, more searching enquiries have led to an increase of assessment in the city of Ahmedabad, the chief centre of trade in Gujarát. The prevailing distress of the year, combined with the lingering effects of plague in Surat and Broach, was responsible for depression in trade and especially in money-lending transactions, and, without taking too pessimistic a view of the situation, it is not unlikely that the untoward effects of the famine will influence the assessments of this year to a considerable extent. As usual, relief, in the way of exemption from the tax or reductions in the original assessments, was freely granted in affected districts.

I have the honour to be,

Sir,

Your most obedient servant,

A. CUMINE,

Acting Commissioner, N. D.

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* Not printed.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900 in the Northern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).													
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.				Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	
I ...	500, but less than 750 ...	...	...	84	838	23	210	119	954	2	36	75	5,444	54,435	5,672	56,548	42	...	56,590	45	56,545	
II ...	750 „ „ 1,000 ...	...	...	31	419	6	83	40	563	...	...	53	2,494	37,399	2,571	38,517	18	...	38,535	25	38,510	
III ...	1,000 „ „ 1,250 ...	...	...	14	257	6	157	27	687	...	...	15	1,699	33,978	1,746	35,094	6	...	35,100	30	35,070	
IV ...	1,250 „ „ 1,500 ...	...	...	4	132	1	...	18	472	1	26	29	996	27,940	1,020	28,599	19	...	28,618	107	28,511	
V ...	1,500 „ „ 1,750 ...	...	...	...	...	2	63	15	537	1	38	27	611	21,385	629	22,050	4	...	22,054	7	22,047	
VI ...	1,750 „ „ 2,000 ...	...	...	...	...	2	90	4	171	1	41	11	443	18,551	450	18,864	3	...	18,867	50	18,817	
	Total, I to VI ...	...	...	133	1,646	40	603	223	3,384	5	141	210	11,687	1,93,688	12,088	1,99,672	92	...	1,99,764	264	1,99,500	
VII ...	2,000, but less than 2,500 ...	...	...	4	205	4	197	28	941	1	58	768	472	26,070	509	28,239	1	...	28,240	142	28,098	
VIII ...	2,500 „ „ 5,000 ...	...	...	6	384	11	832	35	2,774	5	478	57	666	56,808	723	61,333	7	...	61,340	...	61,340	
IX ...	5,000 „ „ 10,000 ...	...	...	...	...	3	456	19	2,111	...	...	23	216	35,311	238	37,901	5	...	37,906	35	37,871	
X ...	10,000 „ „ 20,000 ...	...	...	...	...	...	...	...	...	2	678	51	47	16,439	49	17,168	1	...	17,169	206	16,963	
XI ...	20,000 „ „ 30,000 ...	...	...	...	...	...	...	...	...	3	2,911	166	14	8,906	17	11,083	1	...	11,084	...	11,084	
XII ...	30,000 „ „ 40,000 ...	...	...	...	...	...	...	...	...	3	3,535	33	7	6,354	10	9,922	...	...	9,922	...	9,922	
XIII ...	40,000 „ „ 50,000 ...	...	...	...	...	...	...	...	...	2	3,146	...	5	6,132	7	9,278	...	...	9,278	...	9,278	
XIV ...	50,000 „ „ 1,00,000 ...	...	...	...	...	...	...	...	...	5	9,784	61	5	8,309	10	18,154	...	...	18,154	...	18,154	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	4	18,566	...	2	8,438	6	27,004	...	...	27,004	...	27,004	
	Total, VII to XV ...	...	...	10	589	18	1,485	82	5,826	25	38,256	1,159	1,434	1,72,767	1,569	2,20,082	15	...	2,20,097	383	2,19,714	
	GRAND TOTAL ...	...	...	143	2,235	58	2,088	305	9,210	30	38,397	1,369	13,121	3,66,455	13,657	4,19,754	107	...	4,19,861	647	*4,19,214	

* The difference of Rs. 252 between the amount shown here and that shown in Return No. IV (Column 20) is due to over-collections of Rs. 185 in the Kaira District, Rs. 9 in the Broach District and Rs. 58 in the Surat District having remained unrefunded at the close of the year.

A. CUMINE,
Acting Commissioner, N. D.

B 411—3

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1899-1900 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II.	506	13,533	1	13,533	...	13,533	506	13,533	...	...	...	...	3	13,536	13,531	...	...	3	13,534	2	
Chapter III-B and Part II, Schedule II.	34	40,094	...	40,094	4	39,707	34	39,707	5	3	...	...	...	39,710	38,397	3	...	...	38,400	1,310	
Chapter III-C and Part III, Schedule II.	277	1,369	...	1,369	...	1,369	277	1,369	...	...	...	...	...	1,369	1,369	...	...	...	1,369	...	
Chapter III-D and Part IV, Schedule II.	15,381	4,36,700	7,281	4,01,633	292	4,00,505	14,304	4,00,505	206	104	...	...	15,961	4,16,570	3,56,717	104	...	8,838	3,65,659	†44,914	† Exclusive of Rs. 5,997 written off and remitted.
Total ...	16,198	4,91,696	7,282	4,56,629	296	4,55,114	15,121	4,55,114	211	107	...	...	*15,964	4,71,185	4,10,014	107	...	8,841	4,18,962	‡46,226	‡ *Vide* note against Part IV.

*The difference of Rs. 22 between this figure and that shown in the preceding year's report is due to the exclusion of arrears of Rs. 22 under Part IV in Deesa having been found irrecoverable.

A. CUMINE,
Acting Commissioner, N. D.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1899-1900.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	3,002 12 3	
Travelling allowance	2 4 0	
Contingencies	89 9 0	
Total ...	3,094 9 3	

A. CUMINE,
Acting Commissioner, N. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the District of the Northern Division for the year 1899-1900.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedábad ...	Ahmedabad City... ...	2,529	1,36,191	1,26,998	93	9,192	15	
	Daskroi	323	7,762	3,259	...	4,502	...	
	Sánand	236	5,652	3,006	...	2,647	75	
	Viramgám	628	20,303	18,227	...	2,076	785	
	Dholka	290	6,629	6,421	...	208	...	
	Dhandhuka	488	13,697	13,086	...	611	430	
	Gogo	54	1,008	1,008	...	...	...	
	Prántij	342	7,742	7,464	...	278	...	
	Modássa	157	3,128	2,895	...	233	...	
	Total under Part IV ...	4,754	1,58,579	1,39,620	90	18,958	1,305	
	„ „ „ I ...	230	7,983	7,983	...	...	...	
	„ „ „ II ...	30	34,843	34,054	3	789	...	
	„ „ „ III ...	33	707	707	...	...	...	
	Grand Total ...	5,047	2,02,112	1,82,364	93	*19,747	1,305	*Exclusive of Rs. 4,247 written off.
Deesa	Total under Part IV ...	117	2,371	2,371	14	...	...	
	„ „ „ I ...	3	26	24	...	2	3	
	Grand Total ...	120	2,397	2,395	14	2	3	
Kaira	Mehmadabad	310	6,798	5,409	...	1,389	337	
	Matar	272	5,363	3,035	...	2,328	30	
	Kapadvanj	328	8,622	8,602	...	20	147	
	Thásra	311	5,781	5,402	...	379	30	
	Nadiád	630	19,365	11,610	...	7,755	15	
	A'nand	679	15,495	13,588	...	1,907	...	
	Borsad	555	11,870	6,995	...	4,875	26	
	Huzúr	6	153	153	...	...	...	
	Total under Part IV ...	3,049	72,654	54,001	...	18,653	585	
	„ „ „ I. ...	42	793	793	...	...	...	
	Grand Total ...	3,091	73,447	54,794	...	*18,653	585	*Exclusive of Rs. 66 written off and Rs. 265 remitted.
Panch Mahals...	Godhra	280	5,759	5,719	...	40	206	
	Kálol	100	1,436	1,426	...	10	...	
	Hálol	77	895	895	...	...	...	
	Dohad	201	4,492	4,018	...	474	...	
	Jhálod	128	2,008	2,008	...	...	...	
	Total under Part IV ...	776	14,499	13,975	...	524	206	
	„ „ „ I ...	10	91	91	...	...	...	
	Grand Total ...	786	14,590	14,066	...	524	206	
Broach ...	Broach City	625	34,179	34,144	...	35	179	
	„ Táluka	195	3,910	3,777	...	133	...	
	Jambusar	248	6,786	6,518	...	268	...	
	A'mod	115	2,158	2,158	...	...	...	
	Vágra	86	1,565	1,555	...	10	...	
	Ankleshvar	200	5,353	5,218	...	135	121	
	Hánsot	84	3,028	2,998	...	30	...	
	Total under Part IV ...	1,452	50,533	49,922	...	611	...	
	„ „ „ I ...	98	2,103	2,103	...	...	...	
	„ „ „ II ...	3	4,343	4,343	...	...	...	
	„ „ „ III ...	...	...	...	...	...	...	
	Grand Total ...	1,553	56,979	56,368	...	*611	300	*Exclusive of Rs. 30 written off.

RETURN No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's Arrears	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat	Surat City...	1,406	36,864	35,674	...	2,257	3,800	
	Olpád	244	4,659	3,472	...	1,187	380	
	Chorási	235	4,444	4,376	...	68	107	
	Bárdoli	327	5,943	5,615	...	328	454	
	Jalálpur	280	8,219	8,034	...	185	...	
	Chikhli	112	1,902	1,892	...	10	...	
	Bulsár	275	7,211	6,028	...	1,183	668	
	Párdi	119	2,847	2,837	...	10	...	
	Mándvi	129	2,354	2,241	...	113	...	
	Total under Part IV ...	2,785	71,130	67,377	...	4,820	5,409	
	„ „ I ...	97	2,130	2,130	...	...	...	
	„ „ II ...	1	521	...	...	521	...	
	„ „ III ...	244	662	662	...	...	...	
	Grand Total ...	3,127	74,443	70,169	...	*5,341	5,409	*Exclusive of Rs. 1,038 written off.
Thána... ...	Dáhánu	131	3,221	3,211	...	10	...	
	Máhim	118	2,910	2,655	...	255	122	
	Bassein	127	3,508	3,449	...	59	...	
	Sálsette	401	7,730	7,357	...	433	629	
	Kalyán	153	3,492	3,452	...	40	10	
	Bhiwndi	219	5,895	5,364	...	531	252	
	Váda	35	537	537	...	...	...	
	Sháhápur	132	2,375	2,355	...	20	20	
	Murbád	71	1,360	1,360	...	...	...	
	Huzùr	10	118	118	...	..	...	
	Total under Part IV ...	1,371	30,739	29,451	...	1,348	1,033	
	„ „ I ...	26	407	407	...	...	...	
	„ „ II ...	...	...	...	...	...	...	
	„ „ III ...	...	...	...	...	...	...	
	Grand Total ...	1,397	31,146	29,858	...	†1,348	1,033	†Exclusive of Rs. 351 written off.
ABSTRACT.								
Ahmedabad		5,047	2,02,112	1,82,364	93	19,747	1,305	
Deesa		120	2,397	2,395	14	2	3	
Kaira		3,091	73,447	54,794	...	18,653	585	
Panch Maháls		786	14,590	14,066	...	524	206	
Broach		1,553	56,979	56,368	...	611	300	
Surat		3,127	74,443	70,169	...	5,341	5,409	
Thána		1,397	31,146	29,858	...	1,348	1,033	
Total ...		15,121	4,55,114	4,10,014	107	‡46,226	8,841	‡Exclusive of Rs. 5,997 written off and remitted.

A. CUMINE,
Acting Commissioner, N. D.

APPENDIX A.

Statement showing the total collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III.

District.	As per Final Return for March furnished by the Accountant General.										As per Collector's Income Tax Return No. III. (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.	Part III.	Part IV.—Tax on other sources of Income.					
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private persons.	Total of Columns 2 to 4.	Tax on profits of Companies.	Tax on interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trust.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Ahmedabad (including Deesa).	131 10 4	750 10 0	7,127 0 8	8,009 5 0	34,054 2 1	707 5 6	1,43,782 1 5	13 0 0	137 4 10	1,43,932 6 3	1,86,703 2 10	1,86,659	—44
Kaira (including Panch Mahals).	192 14 0	220 7 4	468 8 1	881 13 5	*89 3 1	.....	68,951 14 11	...	0 1 0	68,951 15 11	69,923 0 5	69,875	—48
Broach	102 11 4	134 6 10	1,859 9 7	2,096 11 9	4,343 3 3	.....	50,285 14 1	...	3 7 6	50,289 5 7	56,729 4 7	56,773	+44
Surat	137 12 4	547 2 3	1,455 6 2	2,140 4 9	.....	662 1 4	72,851 6 9	...	48 10 0	72,900 0 9	75,702 6 10	75,641	—61
Thána	90 10 4	296 8 6	46 14 0 8 9 11 By Customs and Salt Department.	442 10 9	.....	.....	30,480 10 2	...	.....	30,480 10 2	30,923 4 11	30,914	—9
Total ...	655 10 4	1,949 2 11	10,966 0 5	13,570 13 8	38,486 8 5	1,369 6 10	3,66,351 15 4	13 0 0	189 7 4	3,66,554 6 8	4,19,981 3 7	4,19,862	—118

* This amount was wrongly included under Part II by the Taluka Officers, but it has been included in Part IV to which head it properly belonged.

A. CUMINE,
Acting Commissioner, N. D.

Explanatory Memorandum.

Ahmedabad (including Deesa)—

Rs.	
1,86,703	Accountant General's credit exclusive of Rs. 1-0-8 by Customs and Salt Department.
1,86,659	Collector's credit.
—44	

The difference is thus explainable:—

Rs.	a.	p.	
17	2	6	Copying fees.
27	10	4	Income-tax deducted from the amount paid as Girás allowance.
44	12	10	
Deduct ... 0	12	10	Elimination of fractions.
44	0	0	

Kaira (including Panch Mahâls)—

Rs.	
69,923	Accountant General's credit.
69,875	Collector's credit.
—48	

The difference is due to the omission of Rs. 48-8-0 recovered on account of Broach District from the Collector's Return.

Broach—

Rs.	
56,729	Accountant General's credit.
56,773	Collector's credit.
+44	

The difference is accountable as follows:—

Rs.	a.	p.	
+48	8	0	Recoveries in the Kaira District and shown in the Broach Collector's Return No. III.
—3	7	6	Copying fees.
+45	0	6	Omitted from the Collector's Return.
— 1	0	0	Cash Recovery made by the A'mod Mámlatdár from a payee of Watandári Cash Allowance excluded from the Collector's Return.
+44	0	6	Total.
— 0	0	6	Elimination of fractions.
+44	0	0	

Surat—

Rs.	
75,702	Accountant General's credit.
75,641	Collector's credit.
—61	

The difference is due to the exclusion of the following items from the Collector's figures:—

Rs.	a.	p.	
65	0	0	Recoveries made in the Khándesh District on account of demand for this district.
0	0	4	Recoveries by Customs and Salt Department.
65	0	4	Total.
Deduct ... 4	0	4	Elimination of fractions.
61	0	0	

Thána—

Rs.	
30,923	Accountant General's credit.
30,914	Collector's credit.
—9	

The difference is due to the omission of the recoveries of Rs. 8-9-11 (*i.e.*, 9) by the Customs and Salt Department from the Collector's Return.

A. CUMINE,
Acting Commissioner, N. D.

No. $\frac{R}{196}$ OF 1901.

From

A. CUMINE, ESQ., I. C. S.,
Commissioner, C. D.

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Camp Dhulia, 19th January 1901.

SIR,

I have the honour to submit the report on the working of the Income Tax Act in the districts of the Central Division for the year 1899-1900, together with the following returns compiled in this office :—

Return No. III.—Statement showing collections of the tax under Parts I to IV of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the different districts of the division.

The reports and returns received from the Collectors are also appended.

2. The figures in Returns Nos. III, IV and V tally with each other in the usual way. The difference between column 22 in Return No. III and column 20 in Return No. IV is due to overcollections amounting to Rs. 994 not being included in the latter column. The total collections shown in Return No. V agree with those shown in column 20 of Return No. IV if penalties amounting to Rs. 505, which are not shown in Return No. V, are excluded. The following table exhibits the agreement between the different returns for each district :—

Name of the district.	Amount as shown in Column 22 of Return No. III.	Over-collections not refunded.	Amount of Column 20 of Return No. IV.	Penalties.	Grand Total of all Parts of Return No. V.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar...	42,455	460	41,995	...	41,995
Khándesh	1,22,294	225	1,22,069	79	1,21,990
Násik...	59,993	119	59,874	96	59,778
Poona	1,00,404	90	1,00,314	320	99,994
Sátára	40,007	25	39,982	10	39,972
Sholápur	48,227	75	48,152	...	48,152
Total ...	4,13,380	994	4,12,386	505	4,11,881

3. The collections of the tax brought on to the books of the Accountant General and those entered in the Collectors' returns are shown in Appendix A. The subjoined table exhibits the difference between the two sets of figures :—

* Not printed.

Districts.	Part I.		Difference.	Part II.		Difference.	Part III.		Difference.	Part IV.	
	Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Ahmednagar ...	777	777	...	101	101	...	...	...	...	41,859	41,859
Khándesh	2,350	2,350	...	1,620	1,620	...	...	...	...	1,18,290	1,18,341
Násik	378	337	—41	108	108	...	...	...	...	59,411	59,487
Poona	6,826	6,826	...	1,528	1,528	...	69	69	...	91,711	91,607
Sátára	446	349	—97	234	234	...	347	347	...	38,970	39,231
Sholápur	1,633	1,633	...	...	...	...	36	36	...	46,755	46,755
Total ...	12,410	12,272	—138	3,591	3,591	...	452	452	...	3,96,996	3,97,280

Districts.	Difference.	Penalties.		Difference.	Other Items.		Difference.	Total.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.	
		Rs.	Rs.			Rs.		Rs.	Rs.	
Ahmednagar ..	...	...	...	...	...	...	...	42,737	42,737	...
Khándesh ...	+51	79	79	...	...	..	...	1,22,339	1,22,390	+51
Nasik	+76	96	51	—45	...	...	...	59,993	59,983	—10
Poora	—104	320	318	—2	...	202	+202	1,00,454	1,00,550	+96
Sátára	+261	10	12	+2	...	13	+13	40.007	40,186	+179
Sholápur... ...	...	...	...	...	...	...	...	48,424	48,424	...
Total ...	+284	505	460	—45	...	215	+215	4,13,954	4,14,270	+316

It will be seen that the total of the credits appearing in the Accountant General's returns agrees with that shown in the Collector's returns in the case of Ahmednagar and Sholápur, while discrepancies are noticeable between the two sets of figures in the case of the remaining 4 districts. In Khándesh a sum of Rs. 65 recovered on account of the Surat District and Re. 1 on account of the tax levied on fees paid to Názirs have been excluded, while a sum of Rs. 15 recovered in Bombay on account of the Khándesh District has been included in the Collector's return. This accounts for the net difference of Rs. 51 between the Collector's and Accountant General's figures. The difference in the Násik District is due to the fact that a sum of Rs. 10 representing assessment imposed under Part IV in the Niphád Táluka in 1898-99 was collected and brought to account in the Dindori Táluka the same year, but that owing to the omission on the part of the Mámlatdár of Dindori to give the Mámlatdár of Niphád the requisite intimation of the recovery effected, the amount was shown as outstanding in the accounts of the latter táluka. Subsequently on the discovery of the mistake the Mámlatdár of Niphád was ordered by the Collector to bring the recovery of Rs. 10 to account in the year under report. The discrepancy of Rs. 96 in Poona was caused by a sum of Rs. 202 on account of notice fees having been excluded from the Collector's return and a sum of Rs. 106, recovered in Sátárá on account of the Poona District, having been included in the Collector's return but excluded by the Accountant General in his accounts of the Poona District. The difference of Rs. 179 in the Sátárá District represents assessments recovered on account of other districts which have been excluded from the Collector's return but included in the credits brought on the Accountant General's books.

4. The assessment lists for tálukas and petas were prepared by the Mámlatdárs and Mahálkaris, who are the assessing officers for their charges. Those for the head-quarter towns were framed by the Huzúr Deputy Collectors concerned, except in Poona City and the cantonments of Poona and Kirkee where the work was done by the City Magistrate, Poona. The lists were published under the Commissioner's sanction, but the application for the Commissioner's orders was a formality which has since been rightly done away with. This has not diminished to any extent the effective supervision which the Commissioner is able to exercise over the administration of the Act.

5. The powers of revision under Section 25 of the Act are exercised by Assistant and Deputy Collectors in their revenue charges, and by the Huzúr Deputy Collector in head-quarter towns except in Poona City and the Cantonments of Poona and Kirkee where they are held by the City Magistrate. These officers disposed of 5,737 petitions of objections as against 5,649 in the preceding year.

6. The Collectors have been invested with the powers of a Commissioner under Section 27 of the Act and disposed of 166 appeals as against 235 in the preceding year. No reductions or remissions on appeal were allowed in the Ahmednagar District. In the other five districts of the division the appeals preferred led to reductions to the extent of Rs. 222.

7. The following statement shows for each district the original and final demand as well as the collections and the outstanding balances :—

District.	Population.	Original demand.		Final demand.									
				I. Salaries.		II. Companies.		III. Securities.		IV. Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmednagar ...	888,755	2,069	50,519	28	777	1	101	...	...	1,947	46,250	1,976	47,128
Khándesh ...	1,460,851	3,728	1,27,788	163	2,350	5	1,620	...	...	3,475	1,19,614	3,643	1,23,584
Násik	843,582	2,632	63,507	32	378	1	108	...	...	2,513	60,281	2,546	60,767
Poona	1,067,800	3,615	1,10,008	287	6,833	5	1,528	4	69	3,152	95,008	3,448	1,03,438
Sátára	1,225,989	2,139	44,965	31	448	2	234	36	347	1,953	41,620	2,022	42,649
Sholápur ...	750,689	1,796	52,683	76	1,633		521	1	36	1,671	47,424	1,749	49,614
Total ...	62,37,666	15,979	4,49,470	617	12,419	15	4,112	41	452	14,711	4,10,197	15,384	4,27,180

District.	Penalties.		Arrears of previous years.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	...	...	8,479	55,607	42,737	282	42,455	13,612
Khándesh	28	79	3,631	1,27,294	1,22,339	45	1,22,294	5,225
Násik	36	148	3,405	64,320	59,993	...	59,993	4,446
Poona	257	538	15,262	1,19,238	1,00,454	50	1,00,404	18,924
Sátára	1	10	9,315	51,974	40,007	...	40,007	11,992
Sholápur...	...	...	2,324	51,938	48,424	197	48,227	3,786
Total ...	322	775	42,416	4,70,371	4,13,954	574	4,13,380	57,985

The original and final demand under all parts amounted to Rs. 4,49,470 and Rs. 4,27,180 respectively. The corresponding figures for the preceding year were Rs. 4,49,103 and Rs. 4,18,203. The rise in the original demand was trifling. That on the final demand amounted to Rs. 8,977, and occurred in all districts save Ahmednagar and Poona which show a decline. The increase is most marked in Khándesh and is ascribed to the tax recovered from contractors employed on the Tápti-Valley, the Amalner-Jalgaon and the Dhulia-Chálisgaon Railways. The decrease in Ahmednagar and Poona is said to be chiefly due to depression of trade caused by famine and plague. Penalties to the extent of Rs. 775 were inflicted in 322 cases, and there were arrears of the previous years amounting to Rs. 42,416, awaiting recovery at the beginning of the year. The total amount for collection thus stood at Rs. 4,70,371, of which a sum of Rs. 4,13,380, exclusive of overcollections refunded, was recovered during the year. The uncollected balance at the close of the year amounted to Rs. 57,985.

8. The following table contrasts the figures of the original and final demand under Part IV with the corresponding figures for the preceding year :—

District.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar	1898-99 ...	2,118	51,670	1,940	46,624
	1899-1900 ...	2,040	49,641	1,947	46,250
	.....	—78	—2,029	+7	—374
Khándesh	1898-99 ...	3,571	1,19,717	3,481	1,13,141
	1899-1900 ...	3,560	1,23,818	3,475	1,19,614
	.....	—11	+4,101	—6	+6,473
Násik	1898-99 ...	2,586	61,912	2,469	58,026
	1899-1900 ...	2,599	63,021	2,513	60,281
	.....	+13	+1,109	+44	2,255
Poona	1898-99 ...	3,572	1,03,525	3,378	95,857
	1899-1900 ...	3,319	1,01,578	3,152	95,008
	.....	—253	—1,947	—226	—849
Sátára	1898-99 ...	2,079	43,543	1,969	40,735
	1899-1900 ...	2,069	43,900	1,953	41,620
	.....	—10	+357	—16	+885
Sholápur	1898-99 ...	1,727	51.982	1,679	47,066
	1899-1900 ...	1,718	50,493	1,671	47,424
	.....	—9	—1,489	—8	+358
Total ...	1898-99 ...	15,653	4,32,349	14,916	4,01,449
	1899-1900 ...	15,305	4,32,451	14,711	4,10,197
	.....	—348	+102	—205	+8,748

In Ahmednagar and Poona there was a decrease both in the original and final demand while Khándesh, Násik and Sátára show an increase. In Sholápur the final demand alone was higher.

9. The following table shows for each district the number of persons originally assessed to the tax, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessees, the percentage of reduction on objections and the incidence of the tax :—

Districts.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reduction on objections.	Incidence of the tax under Parts I @ IV.			Number of persons to one tax-payer.
					Population of the District.	Per head of Population.	Per head of Tax-payer.	
						Rs. a. p.	Rs. a. p.	
Ahmednagar	2,069	631	30·5	6·7	888,755	0 0 10	23 13 7	449
Khándesh	3,728	1,134	30·4	3·2	1,460,851	0 1 4	33 14 9	401
Násik	2,632	1,046	39·7	4·3	843,582	0 1 2	23 13 10	331
Poona	3,615	1,577	43·6	5·9	1,067,800	0 1 7	29 15 11	309
Sátára	2,139	955	44·6	5·2	1,225,989	0 0 7	21 1 6	607
Sholápur	1,796	560	31·2	5·8	750,689	0 1 0	28 5 10	429
Total ...	15,979	5,903	36·9	4·9	6,237,666	0 1 1	27 12 3	405

It will be observed that out of 15,979 persons originally assessed to the tax, 5,903 or 36·9 per cent. applied for a revision of the assessments imposed. As compared with the preceding year's figures, there was an increase of 19 in the number of persons who preferred petitions of objections. The percentage of petitions to assessees rose in Khándesh, Poona and Sátára and was the highest as usual in the last-named district. The percentage of reductions on appeal fell from 6·88 in 1898-99 to 4·9 in the year under report, the decrease being observable in all the districts of the division. The average incidence of the tax per head of population for the division remained unchanged. The incidence per head of tax-payers rose from Rs. 26-14-8 to Rs. 27-12-3, the increase being noticeable in all the districts of the division except Ahmednagar.

10. The following table shows the fluctuations in the assessments in each class under Part IV:—

Class.	Ahmednagar.		Khándesh.		Násik.		Poona.		Sátára.		Sholápur.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
I	400	200	640	...	680	280	1,170	...	617	...	410	610	3,917	1,090
II	315	165	180	...	315	180	570	...	315	...	735	270	2,430	615
III	460	220	175	...	540	240	485	...	160	...	520	220	2,340	680
IV	364	56	219	...	336	168	403	...	252	...	140	282	1,714	476
V	280	85	119	...	245	70	417	...	140	...	595	455	1,796	560
VI	268	42	226	...	294	126	225	...	252	...	336	168	1,601	336
VII	647	104	451	...	325	468	476	...	66	...	706	573	2,671	1,145
VIII	614	124	882	...	836	289	1,281	...	426	...	1,247	104	5,286	517
IX	463	104	853	...	657	341	685	...	52	...	521	208	3,231	653
X	630	...	42	...	427	378	534	...	...	...	461	912	2,094	1,290
XI	...	...	417	...	625	...	91	...	...	...	1,097	...	2,230	...
XII	...	...	...	...	...	...	283	...	...	...	73	...	306	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	4,441	1,050	4,204	...	5,280	2,540	6,570	...	2,280	...	6,841	3,772	29,616	7,362

Net Decrease 22,254

The total reductions on petitions of objections amounted to Rs. 29,616 and the total enhancements to Rs. 7,362, leaving a net decrease of Rs. 22,254 in the original demand. The enhancements were confined to the Ahmednagar, Násik and Sholápur Districts.

11. Penalties to the extent of Rs. 775 were levied in 322 cases as against Rs. 976 recovered in 471 cases in the preceding year. No penalties were inflicted in Ahmednagar or Sholápur. The decrease is chiefly noticeable in the Poona District. In the absence of an explanation it is difficult to say whether it is any indication of greater ease in the recovery of the tax.

12. The outstandings in each district on 1st April 1900 are exhibited in the following statement:—

District.	Amount of outstanding balance.	Balance recovered since the close of the year.	Written off and remitted.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	13,612	8,190	905	515	4,002
Khándesh	5,225	1,406	1,221	...	2,598
Násik	4,446	1,694	683	480	1,589
Poona	18,924	4,609	3,941	...	10,374
Sátára	11,992	5,346	259	...	6,387
Sholápur	3,786	1,806	308	...	1,672
Total ...	57,985	23,051	7,317	995	26,622

Since the close of the year arrears to the amount of Rs. 23,051 have been realized and a sum of Rs. 7,317 has been remitted or written off the accounts, while it is proposed to treat a further sum of Rs. 995 as irrecoverable. The balance of Rs. 26,622 is in course of collection. The outstandings are very heavy in Ahmednagar, Poona and Sátára, and in these districts as elsewhere, the arrears were mainly due to the absence of the assessees from their usual places of business owing to plague.

13. The distribution of the amount collected over the main heads of income and the percentage of each on the total income for the division are shown in the subjoined table:—

Heads.	Amount.	Percentage on tax.
	Rs.	
Part I—Salaries	12,410	3·01
„ II.—Companies	3,591	·87
„ III.—Interest on securities ...	452	·11
	16,453	3·99
Part IV.—(*a*) Professions	14,445	3·51
(*b*) Commerce	3,06,040	74·30
(*c*) Transport	1,173	·29
(*d*) Trade	34,681	8·42
(*e*) Manufacture ...	26,220	6·37
(*f*) Property	12,869	3·12
Total, Part IV ...	3,95,428	96·01
Grand Total ...	4,11,881	...

It will be observed that 96·01 per cent. of the total income was contributed by persons assessed under Part IV, the balance—3·99 per cent.—having been contributed by those assessed under Parts I, II and III.

14. The Statement B * appended to this report shows the distribution by districts of the principal sources of income under Part IV.

15. The expenditure incidental to the assessment and collections of the tax during the year amounted to Rs. 4,455-1-0, being higher by Rs. 243-9-6 than the previous year's total. The increase is partly due to the grant of grain compensation to establishments in consequence of the famine. The details of the expenditure incurred during the year are exhibited in Return No. VI, the figures in which agree with those furnished by the Accountant General.

16. Return No. VII shows the total assessments and collections for each sub-division in each district.

17. In accordance with the orders contained in Government Resolution No. 4924, dated the 22nd November 1897, Financial Department, I append a statement showing final assessments and recoveries in Poona and Sholápur, which are the only two cities in this division having a population of 50,000 or more.

I have the honour to be,
Sir,
Your most obedient Servant,
A. CUMINE,
Commissioner, C. D.

* Not printed.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ..	500 but less than 750 ...	...	...	155	1,319	136	1,231	39	351	...	...	...	5,772	57,746	6,102	60,647	128	...	60,775	103	60,672	
II .	750 ,, ,, 1,000 ...	...	...	23	371	37	558	30	487	1	23	...	2,436	36,447	2,527	37,886	83	...	37,969	90	37,879	
III ...	1,000 ,, ,, 1,250 ...	...	...	15	260	35	720	9	189	...	...	...	1,785	35,667	1,844	36,836	74	...	36,910	55	36,855	
IV ...	1,250 ,, ,, 1,500 ...	...	...	2	29	14	298	2	49	...	...	...	1,084	30,196	1,102	30,572	31	...	30,603	28	30,575	
V ...	1,500 ,, ,, 1,750 ...	...	...	1	35	5	151	4	105	...	...	...	690	23,988	700	24,279	31	...	24,310	59	24,251	
VI ...	1,750 ,, ,, 2,000 ..	...	...	6	215	19	481	6	210	1	46	38	577	24,097	609	25,087	12	...	25,099	42	25,057	
	Total I to VI ...	...	...	202	2,229	246	3,439	90	1,391	2	69	38	12,344	2,08,141	12,884	2,15,307	359	...	2,15,666	377	2,15,289	
VII ..	2,000 but less than 2,500 ...	...	...	5	251	21	785	13	408	...	...	352	659	34,930	698	36,726	16	...	36,742	70	36,672	
VIII ..	2,500 ,, ,, 5,000 ...	...	...	5	317	17	1,281	7	677	3	276	62	832	70,754	864	73,367	116	...	73,483	101	73,382	
IX ...	5,000 ,, ,, 10,000 ...	...	...	...	...	6	1,043	3	283	4	651	...	305	47,827	318	49,804	8	...	49,812	26	49,786	
X ...	10,000 ,, ,, 20,000 ...	...	...	...	...	1	306	...	...	2	628	...	60	19,854	63	20,788	4	...	20,792	...	20,792	
XI ...	20,000 ,, ,, 30,000 ...	...	...	...	...	...	...	...	...	2	1,178	...	11	5,413	13	6,591	...	...	6,591	...	6,591	
XII ...	30,000 ,, ,, 40,000 ...	...	...	...	...	...	...	...	...	1	739	...	4	3,415	5	4,204	...	...	4,204	...	4,204	
XIII ...	40,000 ,, ,, 50,000 ...	...	...	...	...	...	...	...	...	...	...	...	3	3,295	3	3,295	...	...	3,295	...	3,295	
XIV ...	50,000 ,, ,, 1,00,000 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	1	3,367	1	3,367	2	...	3,369	...	3,369	
	Total, VII to XV ...	...	...	10	568	45	3,415	23	1,368	12	3,522	414	1,875	1,88,855	1,965	1,98,142	146	..	1,98,288	197	1,98,091	
	Grand Total ...	...	...	212	2,797	291	6,854	113	2,759	14	3,591	452	14,219	3,96,996	14,849	4,13,449	505	...	4,13,954	574	4,13,380	

Camp Dhulia, 10th January 1901.

A. CUMINE.
Commissioner, C. D.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1899-1900.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number	Amount.	Number	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	618	12,455	...	12,419	...	12,419	617	12,419	...	...	...	...	215	12,634	12,269	...	...	141	12,410	224	
Chapter III B and Part II, Schedule II	15	4,112	...	4,112	...	4,112	15	4,112	...	...	...	...	...	4,112	3,591	...	...	...	3,591	521	
Chapter III C and Part III, Schedule II	41	452	...	452	...	452	41	452	...	...	...	...	...	452	452	...	...	...	452	...	
Chapter III D and Part IV, Schedule II	15,305	4,32,451	5,737	4,10,419	166	4,10,197	14,711	4,10,197	322	775	...	...	42,201	4,53,173	3,69,681	396	...	25,856	3,95,933	57,240	
Total ...	15,979	4,49,470	5,737	4,27,402	166	4,27,180	15,384	4,27,180	322	775	...	...	42,416	4,70,371	3,85,993	(a) 396	...	25,997	4,12,386	57,985	

(a) This is exclusive of Rs. 109 recovered in the Poona District on account of arrears of previous years which have been included in the amount shown in column 19.

Camp Dhulia, 19th January 1901.

A. CUMINE,
Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the Central Division in the year 1899-1900.

Head.	Amount.	Remarks.
	Rs. a. p.	
Establishment	4,194 10 3	
Travelling allowance	16 15 6	
Contingencies	228 8 7	
Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax	14 14 8	
Total ...	4,455 1 0	

A. CUMINE,
Commissioner, C. D.

Camp Dhulia, 19th January 1901.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

STATEMENT No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Central Division for the year 1899-1900.

District	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remark.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar.	Táluka Nagar	132	2,241	2,186	...	55	240	
	,, Párner	138	2,394	1,250	...	1,144	58	
	,, Shrigonda ...	134	2,143	2,000	...	143	...	
	,, Karjat	91	2,188	1,676	...	512	10	
	,, Jámkhed ...	132	2,961	2,837	...	124	35	
	,, Shevgaon ...	220	4,939	2,862	...	2,123	83	
	,, Nevása	191	4,844	3,067	...	1,777	72	
	,, Ráhuri	149	3,620	3,082	...	538	1,133	
	,, Kopargaon ...	177	3,276	3,246	...	30	...	
	,, Sangamner ...	177	3,375	2,882	...	493	235	
	,, Akola	73	1,501	1,145	...	356	180	
	Nagar City and Camp ...	313	12,768	9,964	...	5,952	3,774	
	Total, Part IV ...	1,947	46,250	35,237	...	13,306	5,880	
	,, I ..	28	777	777	...	...	...	
	,, II ..	1	101	101	...	...	...	
	,, III ...	...	...	...	...	...	...	
	Grand Total ...	1,976	47,128	36,115	...	(a) 13,306	5,880	(a) Exclusive of Rs 306 written off and remitted.
Khándesh ...	Dhulia City	308	12,645	12,326	74	849	40	
	Táluka Dhulia	140	4,445	4,164	...	238	58	
	,, Amalner	142	3,841	3,679	...	162	42	
	Petha Párola	126	4,156	4,046	...	215	205	
	Táluka Erandol	299	10,694	10,065	5	657	1,465	
	,, Páchora	206	4,891	4,690	...	441	115	
	Petha Bhadgaon	90	3,407	3,247	...	160	31	
	Taluka Chalisgaon ..	202	7,245	7,089	...	186	50	
	,, Pimpalner ...	88	2,572	2,572	...	...	...	
	,, Nandurbár ..	145	6,441	5,765	...	582	29	
	Petha Navapur	24	696	696	...	...	...	
	Táluka Taloda	71	2,011	2,011	...	...	...	
	,, Sháhada	63	2,789	2,769	...	20	...	
	,, Sindkheda ..	143	3,290	3,235	...	55	...	
	,, Shirpur	142	7,207	7,167	...	40	...	
	,, Chopda	148	6,214	6,214	...	...	20	
	,, Yával	186	6,470	6,405	...	65	20	
	,, Ráver	163	5,194	5,194	...	...	...	
	,, Bhusával... ..	206	6,889	6,518	...	371	53	
	Peta Edalabad	60	1,981	1,793	...	188	30	
	Táluka Jalgaon	265	9,985	9,722	...	263	30	
	,, Jámner	258	6,551	6,270	...	301	95	
	Total, Part IV ...	3,475	1,19,614	1,15,737	79	4,843	2,233	
	,, I ...	163	2,359	2,359	...	...	...	
	,, II ...	5	1,620	1,620	...	...	...	
	,, III ..	...	...	...	...	...	...	
	Grand Total ...	3,643	1,23,584	1,19,707	79	(b) 4,843	2,233	(b) Exclusive of Rs. 382 written off.
Násik ...	Násik City	269	5,430	5,115	27	315	28	
	Táluka Násik	249	4,670	4,271	...	399	103	
	,, Dindori	230	4,292	3,625	...	727	734	
	,, Chándor	137	3,443	3,356	...	87	158	
	,, Peint	31	733	358	...	420	389	
	,, Sinnar	184	4,205	4,140	...	243	196	
	,, Igatpuri	201	3,766	3,132	...	488	491	
	,, Niphád	289	5,940	5,662	...	317	75	
	,, Yeola	241	6,299	6,074	...	199	43	
	,, Málegaon...	241	7,537	7,467	27	75	55	
	,, Nándgaon ...	130	3,804	3,804	...	20	...	
	,, Baglán	183	6,200	6,190	...	30	...	
	,, Kalvan	128	3,972	3,526	42	443	...	
	Total, Part IV ...	2,513	60,281	57,020	96	3,763	2,272	
	,, I ...	32	378	378	...	...	...	
	,, II ...	1	108	108	...	...	...	
	Grand Total ...	2,546	60,767	57,506	96	(c) 3,763	2,272	(c) Exclusive of Rs. 633 written off and remitted.

STATEMENT No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona ...	Táluka Junnar	275	5,778	5,681	...	131	1,355	
	,, Indápur	91	1,355	1,345	...	10	25	
	,, Khed	191	3,361	3,224	...	172	307	
	Peta Ambegaon	61	1,138	1,086	...	71	203	
	Táluka Sirur	188	4,265	3,323	...	1,543	1,564	
	,, Purandhar ...	117	1,741	1,681	...	60	...	
	,, Bhimthadi ...	146	3,178	2,203	23	995	862	
	Peta Dhond	84	1,342	1,284	...	58	120	
	Táluka Haveli	189	2,974	2,554	...	439	163	
	Peta Mulshi	39	792	792	...	...	10	
	Táluka Mával	167	2,847	2,489	...	548	100	
	Poona City	1,604	66,237	59,302	188	12,819	2,002	
	Total, Part IV ...	3,152	95,008	84,969	211	16,846	6,711	
	,, I ...	287	6,833	6,685	...	148	141	
	,, II ...	5	1,528	1,528	...	...	...	
	,, III ...	4	69	69	...	...	...	
	Grand Total ...	3,448	1,03,438	93,251	211	(*d*) 16,994	6,852	(*d*) Exclusive of Rs. 1,930 written off and remitted.
Sátára ...	Sátára City	158	3,289	3,216	...	140	697	
	Táluka Sátára	78	1,307	1,085	...	232	924	
	,, Wái	215	3,788	3,138	...	666	705	
	,, Jáoli	73	1,270	671	...	768	445	
	,, Koregaon	133	2,568	2,446	...	122	736	
	,, Karád	331	9,046	5,770	...	3,311	759	
	,, Wálva	285	7,302	6,383	10	1,983	818	
	,, Tasgaon	151	2,702	2,272	...	430	45	
	,, Pátan	186	3,933	793	...	3,478	2,196	
	,, Mán	82	1,365	869	...	496	10	
	,, Khatáv	134	2,400	2,272	...	138	10	
	,, Khánápur ...	127	2,650	2,635	...	15	50	
	Total, Part IV ...	1,953	41,620	31,550	10	11,779	7,395	
	,, I ...	31	448	446	...	76	...	
	,, II ...	2	234	234	...	...	...	
	,, III ...	36	347	347	...	...	...	
	Grand Total ...	2,022	42,649	32,577	10	(*e*) 11,855	7,395	(*e*) Exclusive of Rs. 137 written off and remitted.
Sholápur ...	Sholápur City	540	22,066	21,021	...	1,988	729	
	Táluka Sholápur	125	3,017	2,867	...	185	61	
	,, Bársi	298	7,705	7,167	...	549	44	
	,, Mádha	117	1,833	1,743	...	100	10	
	,, Karmala	171	3,756	3,413	...	353	195	
	,, Pandharpur ...	245	5,208	5,118	...	90	276	
	,, Sángola	79	1,201	1,201	...	...	...	
	,, Málsiras	96	2,638	2,638	...	...	...	
	Total, Part IV ...	1,671	47,424	45,168	...	3,265	1,315	
	,, I ...	76	1,633	1,633	...	...	...	
	,, II ...	1	521	...	...	521	...	
	,, III ...	1	36	36	...	...	...	
	Grand Total ...	1,749	49,614	46,837	...	3,786	1,315	
	Grand Total of all Districts	15,384	4,27,180	3,85,993	396	(*f*) 54,547	25,997	(*f*) Exclusive of Rs. 3,438 written off and remitted.

Camp Dhulia, 19th January 1901.

A. CUMINE,
Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the Accounts of the Accountant General for 1899-1900.

Districts.	As per Final Return for March 1900 furnished by the Accountant General.													Remarks.
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.			Total of Columns 2 to 4.	Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.	As per Collector's Income Tax Return No. III, Column 20.	Difference between the Credits of the Accountant General's (Column 12) and those of the Collector's (Column 13).	
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Ahmednagar .	99 3 8	159 6 11	518 12 8	777 7 3	100 11 8	.....	41,858 14 1	.....	...	41,858 14 1	42,737 1 0	42,737	—0 1 0	
Khándesh ...	202 13 7	187 2 6	1,959 15 6	2,349 15 7	1,620 3 4	.....	1,18,340 13 8	78 15 0	...	1,18,419 12 8	1,22,389 15 7	1,22,339	—50 15 7	
Násik ...	123 4 8	118 7 8	95 14 0	337 10 4	107 8 10	.....	59,486 13 2	51 8 6	...	59,538 5 8	59,983 8 10	59,993	+9 7 2	
Poona ...	143 3 3	1,103 14 8	5,578 9 1	6,825 11 0	1,527 15 11	69 6 5	91,607 1 1	317 15 0	202 0 0	92,127 0 1	1,00,550 1 5	1,00,454	—96 1 5	
Sátára ..	228 10 8	83 8 7	36 15 0	349 2 3	234 6 0	346 14 0	39,231 7 4	12 0 0	13 0 4	39,256 7 8	40,186 13 11	40,007	—179 13 11	
Sholápur ...	19 11 0	288 0 5	1,325 2 7	1,632 14 0	.....	35 14 8	46,754 12 7	.....	...	46,754 12 7	48,423 9 3	48,424	+0 6 9	
Total ...	816 14 10	1,940 8 9	9,515 4 10	12,272 12 5	3,590 13 9	452 3 1	3,97,279 13 11	460 6 6	215 0 4	3,97,955 4 9	4,14,271 2 0	4,13,954	—317 2 0	

Camp Dhulia, 19th January 1901.

A. CUMINE,
Commissioner, C. D.

No. 3205 OF 1900.

To

THE SECRETARY TO GOVERNMENT,
Financial Department,
Bombay.

Belgaum, 10th October 1900.

SIR,

Belgaum Collector's No. 5863, dated 27th July 1900 with accompaniments.
Bijápur Collector's No. 3401, dated 9th August 1900 with accompaniments.
Dhárwár Collector's No. 1393, dated 20th July 1900 with accompaniments.
Kánara Collector's No. 3787, dated 9th July 1900 with accompaniments.
Kolába Collector's No. 6225, dated 11th July 1900 with accompaniments.
Ratnágiri Collector's No. 3183, dated 23rd July 1900 with accompaniments.

I have the honour to submit the annual report on the working of the Income Tax Act in the several districts of this division for the year 1899-1900, together with the Collectors' reports noted in the margin and the following returns compiled in my office.

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances of sums due at the close of the year.

*Return No. V.**—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the various districts of this Division.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. Returns Nos. III, IV and V agree with one another under each part. The apparent discrepancy between column 22 of Return No. III and the total under all parts of column 20 of Return No. IV, is due to the fact that over-collections amounting to Rs. 889, which remained un-refunded at the close of the year, though included in Return No. III, have been, under standing orders, omitted from Return No. IV. This amount is distributed over the several districts as follows.—

	Rs.
Belgaum	164
Bijápur	238
Dhárwar	303
Kánara	10
Kolába	57
Ratnágiri	117
	889

Deducting this from column 22 of Return No. III, the net sum realised is Rs. 1,99,731 which corresponds with the total entered in column 20 of Return No. IV. Return No. IV agrees with Return No. V under all parts, penalties to the extent of Rs. 61 being excluded.

*Not printed.

Appendix A shows the amount of the tax as brought on the books of the Accountant General, and as entered in the Collector's Return No. III. The differences between the two sets of figures for the several districts have been explained in the remarks column of the Appendix.

Administration.

Assessment.

3. The lists of assessment were, as usual, prepared by the Mámlatdárs and Mahálkaris for the tálukas and maháls respectively under their charge. They were generally based on the final demand of the previous year, supplemented by fresh enquiries made by the assessing officers. The lists thus framed were scrutinized by the Assistant and Deputy Collectors and Collectors in some districts, and in others by the Collectors only before submission to this office. Orders have now been issued directing that the lists should be scrutinized by the Assistant Collectors and Deputy Collectors also. They were on the whole found to have been carefully drawn up and were finally sanctioned by the Commissioner under the authority of Government Resolution No. 3058 of 1st September 1893.

Revision.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Collectors within their respective charges. In the towns of Bijápur, Dhárwár and Ranágiri and in the Alibág Táluka of the Kolába District, however, the Huzúr Deputy Collectors concerned exercised these powers; while in the Kumta Táluka of the Kánara District the Collector heard the appeals from the original assessments.

Supervision.

5. The Collectors are invested with the powers of a Commissioner under Section 27 of the Act; and in exercise of this function disposed of 22 appeals against decisions passed by sub-divisional officers, compared with 14 in the preceding year. In Ratnágiri alone, no less than 13 appeals were presented, the remaining 9 being distributed between the other districts of the Division, except Kánara, as shown in the margin. Six appeals—1 in Bijápur and 5 in Kánara—which were disposed of after the close of the year under report have been left out of account. In Belgaum, Bijápur and Dhárwár, the orders appealed against were confirmed, while in Kolába and Ranágiri they had to be slightly modified.

Belgaum ...	4
Bijápur ...	2
Dhárwar ...	2
Kolába ...	1
	9

Results and Details.

6. The details for each district of the original and final demands, the collections and balances are given in the following table:—

District.	Population according to the Census of 1891.	Original Demand.		Final Demand.									
				Part I.—Salaries.		Part II.—Companies.		Part III.—Securities.		Part IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Belgaum ...	1,013,261	1,899	42,665	63	1,635	...	...	...	...	1,787	39,128	1,850	40,763
Bijápur ...	796,339	1,362	31,728	31	304	...	...	...	...	1,273	29,620	1,304	29,924
Dhárwár ...	1,051,314	3,151	71,291	919	23,395	6	683	...	...	2,180	46,310	3,105	70,388
Kánara	446,453	664	13,555	12	179	...	...	...	...	613	12,426	625	12,607
Kolába	594,872	1,214	30,001	36	628	...	...	3	4	1,131	28,138	1,170	28,770
Ratnágiri ...	1,105,926	1,074	18,389	20	192	...	...	1	19	1,009	17,423	1,030	17,634
Total ...	5,008,165	9,364	207,629	1,081	26,333	6	683	4	23	7,993	1,73,047	9,084	2,00,096

District.	Fines and Penalties.		Arrears of previous years.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding including amounts written off and remitted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	5	13	415	41,191	40,664	194	40,470	721	(a) This amount is made up as follows :— Rs. Refunds made before the end of the year ... ... 71 Refunds remaining to be made at the end of the year ... ... 889 Belgaum ... ... 164 Bijápur... ... ... 238 Dhárwár ... ... 303 Kánara ... ... 10 Kolába ... ... 57 Ratnágiri ... ... 117 Total ... 889 Total ... 960
Bijápur	...	...	835	30,759	28,718	247	28,471	2,288	
Dhárwár ...	1	5	2,038	72,431	71,113	308	70,805	1,626	
Kánara	1	5	448	13,060	11,955	10	11,945	1,115	
Kolába	...	...	2,126	30,896	30,885	74	30,811	85	
Ratnágiri ...	2	11	142	17,787	17,356	127	17,229	558	
Total ...	9	34	6,004	2,06,124	2,00,691	(a)960	(b)1,99,731	6,393	(b) This amount differs from the net collections shown in column 22 of Return No. III by Rs. 889, being the over-collections remaining to be refunded.

The original demand, as will be seen from the foregoing table shows a decrease of 72 in the number of persons assessed and of Rs. 3,249 in the amount of assessment. It was further reduced in consequence of successful petitions of objection and the final demand shows a further fall of 50 in the number of assessees and of Rs. 690 in the amount of assessment. The decrease solely occurs in the Bijápur and Dhárwár districts and is attributed to the effects of plague and famine in the trading centres. The penalties of Rs. 34 were levied from 9 persons and there were arrears of the preceding year amounting to Rs. 6,004 to be recovered. The total amount for collection during the year thus aggregated Rs. 2,06,124 of which Rs. 1,99,731 were realised, leaving a balance of Rs. 6,393 outstanding on 1st April 1900.

7. The following table contrasts the figures of the original and final demands under Part IV—Other sources of income, with the corresponding figures of the previous year:—

District.	Original Demand.		Final Demand.	
	Number.	Amount.	Number.	Amount.
		Rs.		Rs.
Belgaum ... ... { 1898-99 ...	1,754	39,765	1,712	37,647
{ 1899-1900 .	1,836	41,030	1,787	39,128
	+82	+1,265	+75	+1,481
Bijápur ... ... { 1898-99 ...	1,403	34,593	1,310	30,749
{ 1899-1900 .	1,331	31,424	1,273	29,620
	—72	—3,169	—37	—1,129
Dhárwár ... ... { 1898-99 ...	2,349	51,549	2,305	50,701
{ 1899-1900 .	2,226	47,213	2,180	46,310
	—123	—4,336	—125	—4,391
Kánara ... ... { 1898-99 ...	625	13,629	591	12,182
{ 1899-1900 .	652	13,376	613	12,428
	+27	—253	+22	+246

District.		Original Demand.		Final Demand.	
		Number.	Amount.	Number	Amount.
			Rs.		Rs.
Kolába	1898-99 ...	1,176	28,664	1,132	27,625
	1899-1900 .	1,175	29,369	1,131	28,138
		—1	+705	—1	+513
Ratnágiri	1898-99 ...	1,014	17,295	970	16,541
	1899-1900 .	1,053	18,178	1,009	17,423
		+39	+883	+39	+882
Total ...	1898-99 ...	8,321	1,85,495	8,020	1,75,445
	1899-1900 .	8,273	1,80,590	7,993	1,73,047
		—48	—4,905	—27	—2,398

The net result for the Division shows a decrease in the original and final demands chiefly due to Bijápur and Dhárwár. An increase is observable under both these heads in Belgaum, Ratnágiri, and practically Kolába also, while in Kánara there is a decrease in the amount of the original assessment and an increase in that of the final demand. The rise in these four districts, however, is more than counter-balanced by a heavy decrease in the other two districts. The Collector of Bijápur explains that trade was considerably hampered by the prevalence of plague in the district for the greater part of the year and observes that a decrease of Rs. 1,129 noticeable in his district compared with 1898-99 is not excessive. I concur in considering that the decrease in Bijápur was not unreasonable. In the Dhárwár District also, the same causes were at work to a more or less extent, and explain the decline noticed above. In the Belgaum District the Collector ascribes the increase in both the original and final demands to a greater vigilance on the part of the assessing officers as also to the relaxation of plague measures with consequent greater scope for trade. As regards Kánara, the improvement is due to a more careful and judicious imposition of the tax. The cessation of plague in the principal towns of Kolába accounts for the increase in that district. In respect of Ratnágiri the Collector thus explains :—

"A year of scarcity stimulates imports and thus to some extent makes up for the loss of exports, and in a district like this which produces little for export the increase of imports acts as a decided gain."

There is, however, little doubt that greater vigilance on the part of the assessing officers will bring about better and improved results; and with this view instructions have already been issued. The variations noticed by Government in paragraph 5 of their Resolution reviewing the last year's report have been engaging the attention of the Commissioner and will form the subject of a separate report.

Part I.

8. During the year under report, the demand under Part I shows an increase of Rs. 1,518; of which no less than Rs. 1,317 were realized in the Dhárwár District alone, where it was due to a corresponding increase in the salaries paid to the employés of the Southern Marátha Railway Company. The fluctuations in the other districts were small and call for no remark.

Part II.

Dhárwár is the only district where taxable companies exist. In the year under report the total amount of tax collected amounted to Rs. 699 against Rs. 430 in 1898-99, the increase being mainly contributed by one company in Gadag having been transferred from Class IX to Class X.

Part III.

The tax on interest on securities was, as last year, realized in the Kolába and Ratnágiri Districts only. The collections amounted to Rs. 23 against Rs. 70 of the preceding year. Ratnágiri alone is responsible for the decrease, but the Collector has not explained it.

9. The number of persons originally assessed, the number of petitions of objection, the percentage of objections on the number of assessees, &c., are shown in the subjoined table :—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of tax under Parts I to IV.			
					Population as per census of 1891.	Per head of population.	Per head of tax-payer.	Number of persons to one tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Belgaum	1,899	324	17·6	4·4	10,13,261	0 0 7·7	22 0 6	548
Bijápur...	1,362	287	21·1	5·6	7,96,339	0 0 7	22 15 1	610
Dhárwár	3,151	298	9·4	1·3	10,51,314	0 1 8	22 10 8	338
Kánara...	664	264	39·7	6·99	4,46,453	0 0 5	20 2 8	714
Kolába...	1,214	294	24·2	4·1	5,94,872	0 0 9·2	24 9 5	508
Ratnágiri	1,074	281	26·16	4·10	11,05,926	0 0 3	17 1 10	1,074
Total ..	9,364	1,758	18·8	3·6	50,08,165	0 0 7·6	22 0 5	551

10. Of the 9,364 persons originally assessed, 1,758, or 18·8 per cent., preferred objections against their assessments, and the amount reduced was Rs. 7,543, or 3·6 per cent., against 4·8 per cent. in 1898-99. The average percentage of reductions for the Division is exceeded in all the districts of the Division except Dhárwár. Individually, Bijápur and Kánara show a decided improvement over the last year, while in Dhárwár, Kolába and Ratnágiri the percentage slightly went up. In Belgaum it fell from 5·2 to 4·4. On the whole, the original assessments seem to have stood the test of appeal well.

11. The average incidence of tax per head of population remains the same in the Bijápur, Kánara and Ratnágiri Districts, while it has slightly risen in Belgaum and Kolába. In Dhárwár it remained almost stationary.

The incidence of tax per head of tax-payer shows an increase from Rs. 21-15-8 to Rs. 22-0-5, which is chiefly contributed by Kolába and Ratnágiri. Elsewhere there is a decrease more or less.

The average proportion of tax-payers to population for the Division fell from 1 in 548 to 1 in 551. Taking each district separately, a rise is noticeable in Belgaum, Kánara and Ratnágiri Districts and a slight fall in the others.

12. The fluctuations in the several classes under Part IV, consequent on revision, are exhibited clearly in the following table :—

Class.	Belgaum.		Bija'pur.		Dha'rwa'r.		Ka'nara.		Kola'ba.		Ratna'giri.		Total	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	270	...	470	40	400	150	200	...	320	180	390	150	20,50	520
II	175	...	60	75	210	75	180	...	300	300	255	60	1,180	510
III	...	100	180	80	220	160	...	20	400	300	120	100	920	760
IV	280	...	84	140	140	84	84	...	532	196	168	28	1,288	448
V	...	210	70	105	140	35	35	...	350	105	35	70	630	525
VI	...	42	84	210	42	42	...	42	252	168	84	42	462	546
Total I to VI ..	725	352	948	650	1,152	546	499	62	2,154	1,249	1,052	450	6,530	3,369

Class.	Belgaum.		Bijápur.		Dhárwár.		Ka'naba.		Kola'ba.		Ratna'giri.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VII	376	...	439	52	158	...	180	...	172	64	...	63	1,325	179
VIII	421	...	466	158	197	104	...	93	88	...	169	104	1,351	459
IX	722	...	483	...	311	265	424	...	130	...	151	...	2,221	265
X	...	...	328	...	...	...	...	...	...	...	...	...	328	...
XI	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total, VII to XV ...	1,529	...	1,716	210	666	369	604	93	390	64	320	167	5,225	903
Grand Total ...	2,254	352	2,664	860	1,818	915	1,103	155	2,544	1,313	1,372	617	11,755	4,212
Net reductions ...	1,902		1,804		903		948		1,231		755		7,543	

The total reductions amounted to Rs. 11,755 against the enhancements of Rs. 4,212, the net reductions being Rs. 7,543 against Rs. 10,049 in the preceding year. The enhancements in the several classes are due to transfer of assessees whose incomes have been reduced from higher to lower classes in appeals. The largest reductions appear in Class I in the lower classes, and in Class IX in the higher ones. It is always difficult to gauge exactly whether an income is below or above the taxable minimum, and hence reductions are usually large in Class I. As regards the higher classes the largest reduction occurs in Belgaum in Class IX, but the Collector's report does not afford any explanation on the point. On the whole, however, as already observed, the results of the year under report show a satisfactory improvement over 1898-99 so far as revision is concerned.

13. The final demand under all parts aggregated Rs. 2,00,086 against Rs. 2,00,776 in the previous year, showing a decrease of Rs. 690. The details are given in the subjoined table:—

	1899-1900.	1898-99.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
	26,333	24,815	1,518	...
Part I	683	446	237	...
Part II	23	70	...	47
Part III	1,73,047	1,75,445	...	2,398
Part IV				
Total ...	2,00,086	2,00,776	1,755	2,445
Net decrease				690

No difficulty was experienced in the collection of the tax, and in no district was it necessary to invoke Magisterial assistance. The penalties inflicted during the year were few, and amounted to only Rs. 34 against Rs. 287 in the year previous. The decrease is shared by all the districts of the Division; but Belgaum contributed most of it, namely, from Rs. 197 to Rs. 13.

The balance outstanding at the close of the year amounted to Rs. 4,672, which is accounted for as follows :—

District.	Balance on 1st April 1900.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum	463	130	...	283	50
Bijápur	2,058	128	...	771	1,159
Dhárwár	498	...	...	498	...
Kánara	1,075	1,045	30	...	...
Kolába	40	...	20	20	...
Ratnágiri	538	493	15	30	...
Total ...	4,672*	1,796	65	1,602	1,209

* Exclusive of Rs. 1,721 written off on account of previous year's arrears.

It will be seen that of the Rs. 4,672 outstanding, Rs. 1,796 have since been recovered and Rs. 65 remitted. Rs. 1,209 more will have to be written off the accounts and Rs. 1,602 are in course of recovery.

14. The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total collection for the Division are shown below :—

Heads.	Amount.	Percentage on Grand Total.
	Rs.	Rs.
Part I.—Salaries	26,289	13·17
Part II.—Companies	699	·35
Part III.—Securities	23	·01
Total ...	27,011	13·53
Part IV.—(*a*) Professions	8,748	4·38
(*b*) Commerce	1,42,967	71·60
(*c*) Transport	457	·24
(*d*) Trade	12,671	6·34
(*e*) Manufacture ...	5,538	2·77
(*f*) Property	2,275	1·14
(*g*) Tax on rewards for killing wild animals ...	3	·00
Total, Part IV ...	1,72,659	86·47
Grand Total ...	1,99,670	.....

15. Appendix B* shows the distribution by districts of the principal sources of income under Part IV. As usual, "Money-lending and changing," included under the head "Commerce," has contributed the largest amount—Rs. 47,396—out of a total collection of Rs. 1,99,670.

16. As required by Government Resolution No. 4294, dated the 22nd November 1897, a statement (Appendix C) showing the final assessments, collection and the incidence per head of population under Parts II and IV, in cities having a population of 50,000 and over, is attached. Hubli is the only town in the Division falling under this class. The collections fell from Rs. 10,868 to Rs. 8,810, the decrease being chiefly due to the outbreak of plague in the city during the year.

17. The assessment and collection of the tax were, as usual, performed by the ordinary Revenue establishment. In the districts of Belgaum, Bijápur and Dhárwár, temporary establishments were employed for the compilation of the annual returns, and the details of expenditure incurred are given in Return No. VI.

Return No. VI.

18. Return No. VII shows the assessment and collection of the tax in each táluka.

Return No. VII.

19. The Administration of the Act was carried on smoothly and successfully.

I have the honour to be,
Sir,
Your most obedient servant,

A. F. WOODBURN,
Commissioner, S. D.

* Not printed.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900 in the Southern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500, but less than 750	...	...	88	573	25	260	476	3,989	1	10	... ...	3,987	39,903	4,577	44,735	27	...	44,762	55	44,707	
II	750 „ „ 1,000	...	...	21	289	5	85	153	2,430	1	16	... ...	1,472	22,051	1,652	24,871	11	...	24,882	...	24,882	
III	1,000 „ „ 1,250	...	...	2	34	4	84	95	2,031	...	...	... ...	831	16,639	932	18,788	5	...	18,793	9	18,784	
IV	1,250 „ „ 1,500	...	...	2	50	...	...	35	976	...	...	... ...	508	14,270	545	15,296	...	...	15,296	...	15,296	
V	1,500 „ „ 1,750	...	...	1	*...	2	75	23	752	...	...	... ...	355	12,459	381	13,286	...	...	13,286	7	13,279	
VI	1,750 „ „ 2,000	...	...	7	96	4	90	21	821	...	...	... ...	272	11,444	304	12,451	...	...	12,451	...	12,451	
	Total I to VI. ...	...	...	121	1,042	40	594	803	10,999	2	26	... ...	7,425	1,16,766	8,391	1,29,427	43	...	1,29,470	71	1,29,399	
VII	2,000, but less than 2,500	...	...	...	...	2	39	24	1,317	1	62	3 4	237	13,281	267	14,703	...	...	14,703	...	14,703	
VIII	2,500 „ „ 5,000	...	...	2	35	3	159	47	4,195	3	323	... ...	320	26,905	375	31,617	28	...	31,645	...	31,645	
IX	5,000 „ „ 10,000	...	...	1	10	...	...	28	4,573	...	...	... ...	65	10,172	94	14,765	...	...	14,755	...	14,755	
X	10,000 „ „ 20,000	...	...	...	...	...	...	9	2,662	1	288	1 19	17	5,743	28	8,712	...	...	8,712	...	8,712	
XI	20,000 „ „ 30,000	...	...	...	...	...	...	1	664	...	...	... ...	2	742	3	1,406	...	...	1,406	...	1,406	
XII	30,000 „ „ 40,000	...	...	...	...	...	...	...	...	...	...	.. ...	...	...	...	...	...	...	...	...	...	
XIII	40,000 „ „ 50,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XIV	50,000 „ „ 1,00,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	3	45	5	198	109	13,411	5	673	4 23	641	56,843	767	71,193	28	...	71,221	...	71,221	
	Grand Total ...	...	...	124	1,087	45	792	912	24,410	7	699	4 23	8,066	1,73,609	9,158	2,00,620	71	...	2,00,691	71	†2,00,620	

* The amount recovered being a fraction of a rupee has been omitted.

† This total includes Rs. 889 ordered to be refunded, but not refunded before 1st April 1900. Deducting this amount from Column 22, the total agrees with that shown in Return No. IV (Column 20) and, deducting further, the sum of Rs. 61 (Rs. 28 for 1899-190 and Rs. 33 for 1898-99) on account of penalties collected during the year under report corresponds with that of Return No. V.

A. F. WOODBURN,
Commissioner, S. D.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1899-1900, in the Southern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	REMARKS
	Number of Assessees.	Amount of Tax.	Number of Petitions of Objections.	Demand after Disposal.	Number of Petitions of Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II	1,081	26,333	...	26,333	...	26,333	1,081	26,333	...	...	...	...	46	26,379	26,243	...	...	46	26,289	90	(a) Inclusive of Rs. 33 on account of penalties. (b) *Vide* remark in Return No. III. This total agrees with that shown in Return No. V after deducting Rs. 28 shown in Column 17 and Rs. 33 included in the amount of Rs. 4,283, shown in Column 19 (c) Of this, Rs. 1,721 on account of previous year's arrears have been written off as irrecoverable. The details are :— Rs. Belgaum ... ... 258 Bijápur ... ... 230 Dhárwár ... ... 1,128 Kánara ... ... 40 Kolába ... ... 45 Ratnágiri ... ... 20 1,721 (d) Exclusive of Rs. 1,254, *vide* remark in Return No. IV for the last year.
Chapter III-B and Part II, Schedule II	6	683	...	683	...	683	6	683	...	...	...	...	16	699	683	...	...	16	699	...	
Chapter III-C and Part III, Schedule II	4	23	...	23	...	23	4	23	...	...	...	...	...	23	23	...	...	...	23	...	
Chapter III-D and Part IV, Schedule II	8,273	1,80,590	1,736	1,73,067	22	1,73,047	7,993	1,73,047	9	34	...	...	5,942	1,79,023	1,68,471	28	...	4,221	1,72,720	6,303	
Total ...	9,364	2,07,629	1,736	2,00,106	22	2,00,086	9,084	2,00,086	9	34	...	...	d)6,004	2,06,124	1,95,420	28	...	(a)4,283	(b)1,99,731	(c) 6,393	

A. F. WOODBURN,
Commissioner, S. D.

RETURN No. VI.

(RULE 19.)

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886, in the year 1899-1900, in the Southern Division.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment.		
Belgaum	30 7 3	Incurred on account of the establishment temporarily employed to compile the Income-tax returns.
Bijápur	30 0 0	
Dhárwár	60 0 0	
Total ...	120 7 3	
Travelling Allowance	.....	
Contingencies	.....	
Commission paid to the Auditor, Southern Marátha Railway Company, Dhárwár, for collecting the tax from their employés ...	439 7 5	
Total ...	559 14 8	

A. F. WOODBURN,
Commissioner, S. D.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Southern Division for the year 1899-1900.

District.	Táluka.	Final Demand.		Collection.		Balance Outstanding.	Recovery of previous year's Arrears.	Remarks.
		Number of Assessees.	Amount.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
Belgaum	Belgaum Town...	275	6,770	6,665	...	105	10	
	„ Cantonment...	64	1,380	1,360	...	20	...	
	„ Táluka ...	120	2,770	2,715	...	55	...	
	Chikodi „ ...	485	10,728	10,608	...	120	...	
	Athni „ ...	216	5,098	5,078	...	20	...	
	Gokák „ ...	159	3,216	3,201	...	15	40	
	Parasgad „ ...	192	3,398	3,386	5	12	50	
	Sampgaon „ ...	167	3,028	3,013	...	15	...	
	Khánápur „ ...	108	2,738	2,728	7	11	11	
	Huzúr „ ...	1	2	2	...	...	...	
	Total, Part IV... ...	1,787	39,128	38,756	12	373	111	
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	63	1,635	1,545	...	90	46	
	Grand Total ...	1,850	40,763	40,301	12	463*	157	*Exclusive of Rs. 258 written off.
Bijápur	Indi Táluka	68	1,683	1,683	...	...	...	
	Sindgi „	75	1,260	1,225	...	35	...	
	Bijápur „	50	878	878	...	...	30	
	„ Town	99	3,959	2,995	...	964	70	
	Bágevádi Táluka ...	150	2,428	2,418	...	10	10	
	Muddebihál „ ...	82	2,280	2,280	...	...	20	
	Bágalkot „ ...	281	8,617	7,891	...	726	80	
	Bádámi „ ...	252	4,170	3,857	...	313	...	
	Hungund „ ..	216	4,345	4,335	...	10	395	
	Total, Part IV	1,273	29,620	27,562	...	2,058	605	
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	31	304	304	...	...	...	
	Grand Total ...	1,304	29,924	27,866	...	2,058†	605	†Exclusive of Rs. 230 written off.
Dhárwár	Dhárwár Táluka ...	76	1,045	1,030	...	15	...	
	„ Town ...	152	3,152	3,107	...	45	168	
	Hubli „ ...	320	9,123	8,810	...	313	183	
	„ Táluka ...	69	1,608	1,608	...	...	...	
	Navalgund „ ...	289	5,349	5,349	...	...	...	
	Gadag „ ...	353	8,930	8,885	5	45	...	
	Bankapur „ ...	111	1,899	1,854	...	45	533	
	Ranebennur „ ...	190	3,961	3,946	...	15	...	
	Hángal „ ...	89	1,367	1,367	...	...	...	
	Karajgi „ ...	174	3,640	3,630	...	10	...	
	Kod „ ...	85	1,502	1,502	...	...	...	
	Ron „ ...	220	4,052	4,042	...	10	...	
	Kalghatgi „ ...	48	679	679	...	...	10	
	Huzúr „ ...	4	3	3	...	...	...	
	Total, Part IV... ...	2,180	46,310	45,812	5	498	894	
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	6	683	683	...	...	16	
	„ I... ...	919	23,395	23,395	...	...	...	
	Grand Total ...	3,105	70,388	69,890	5	498‡	910	‡Exclusive ofRs. 1,128 written off.
Kánara	Kárwár Táluka ...	37	863	863	...	...	...	
	Ankola „ ...	29	765	765	5	...	...	
	Kumta „ ...	86	1,787	1,727	...	60	180	
	Honávar „ ...	104	2,006	1,589	...	417	...	
	Siddápur „ ...	102	1,929	1,919	...	10	...	
	Sirsi „ ...	146	3,009	2,927	...	82	40	
	Yellápur „ ...	45	679	604	...	75	188	
	Haliyál „ ...	64	1,390	959	...	431	...	
	Huzúr „ ...	...	...	...	...	...	...	
	Total, Part IV... ...	613	12,428	11,353	5	1,075	408	
	„ III... ...	...	...	...	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	12	179	179	...	...	...	
	Grand Total ...	625	12,607	11,532	5	1,075§	408	§Exclusive of Rs. 40 remitted.

RETURN No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's Arrears.	Remarks.
		Number of Assessees.	Amount.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
Kolába ...	Alibág Táluka ...	183	4,997	4,987	...	10	10	
	Pen „ ...	182	5,641	5,621	...	20	230	
	Panvel „ ...	273	8,117	8,107	...	10	25	
	Karjat „ ...	113	1,982	1,982	...	...	...	
	Roha „ ...	70	1,212	1,212	...	...	...	
	Mángaon „ ...	129	2,582	2,582	...	...	25	
	Mahád „ ...	181	3,607	3,607	...	...	1,791	
	Total, Part IV... ...	1,131	28,138	28,098	...	40	2,081	
	„ III... ...	3	4	4	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	36	628	628	...	...	...	
	Grand Total ...	1,170	28,770	28,730	...	40*	2,081	* Exclusive of Rs. 45 written off as irrecoverable.
Ratnágiri ...	Vengurla Táluka ...	91	1,367	1,367	...	...	...	
	Málvan „ ...	81	1,232	1,232	...	...	...	
	Devgad „ ...	106	2,009	2,009	...	...	10	
	Rajápur „ ...	146	2,836	2,836	...	...	10	
	Ratnágiri „ ...	102	2,697	2,174	6	523	...	
	Sangameshvar „ ...	111	1,713	1,713	...	...	28	
	Chiplún „ ...	174	2,505	2,495	...	10	15	
	Khed „ ...	66	1,031	1,031	...	5	49	
	Dápoli „ ...	132	2,033	2,033	...	...	10	
	Total, Part IV... ...	1,009	17,423	16,890	6	538	122	
	„ III... ...	1	19	19	...	...	...	
	„ II... ...	...	...	...	...	...	...	
	„ I... ...	20	192	192	...	...	...	
	Grand Total ...	1,030	17,634	17,101	6	538†	122	† Exclusive of Rs. 20 written off as irrecoverable.
ABSTRACT.								
Belgaum		1,850	40,763	40,301	12	463	157	
Bijápur		1,304	29,924	27,866	...	2,058	605	
Dhárwár		3,105	70,388	69,890	5	498	910	
Kánara		625	12,607	11,532	5	1,075	408	
Kolába		1,170	28,770	28,730	...	40	2,081	
Ratnágiri		1,030	17,634	17,101	6	538	122	
Total ...		9,084	2,00,086	1,95,420	28	4,672‡	4,283	‡ Exclusive of Rs. 1,721 written off as irrecoverable.

A. F. WOODBURN,
Commissioner, S. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III, for the year 1899-1900.

District.	As per Accountant General's Final Return for March 1900												As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 13) and those of Collector's (Column 14).	
	Part I.—Tax on Salaries &c., paid by Local Authorities, and Companies.					Part II.—Tax on Profits of Companies.	Part III.—Tax on interest on Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other sources of Income.				Total of Columns 6, 7, 8 and 12.			
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Recoveries by Customs and Salt Departments.	Total of Columns 2 to 5.			Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 9 to 11.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Belgaum	167 15 4	75 3 8	1,343 9 0	.....	1,591 11 7	.....	.....	39,060 12 9	13 0 0	.....	39,073 12 9	40,665 8 4	40,664 0 0	+1 8 4	
Bijápur	106 3 8	60 10 8	136 15 4	.....	303 13 8	.....	.....	28,464 4 0	.....	.....	28,464 4 0	28,768 1 8	28,718 0 0	+50 1 8	
Dhárwár	136 4 0	265 9 5	22,993 4 4	.....	23,395 1 9	698 14 11	.....	47,023 9 7	5 0 0	.....	47,028 9 7	71,122 10 3	71,113 0 0	+9 10 3	
Kánara	84 8 4	94 5 0	10 0 0	57 4 6	246 1 10	.....	.....	11,752 4 6	15 0 0	.....	11,767 4 6	12,013 6 4	11,955 0 0	+58 6 4	
Kolába	92 4 1	125 9 1	410 7 3	1 15 4	630 3 9	.....	8 8 3	30,307 7 11	.....	.....	30,307 7 11	30,941 3 11	30,885 0 0	+56 3 11	
Ratnágiri	144 5 10	48 4 3	.....	58 11 0	251 5 1	.....	18 8 4	17,097 13 2	37 8 0	.....	17,135 5 2	17,405 2 7	17,356 0 0	+49 2 7	
Total ...	731 9 3	669 9 8	24,899 3 11	117 14 10	26,418 5 8	698 14 11	22 0 7	1,73,706 3 11	70 8 0	.....	1,73,776 11 11	2,00,916 1 1	2,00,691 0 0	+225 1 1	

Explanatory Remarks.

The discrepancies for the several districts are explained as under :—

	Rs.	a.	p.	
Belgaum—				
	1	8	4	Represents total of fractions of a rupee omitted according to standing orders from Collector's Return No. III.
Bijápur—				
	50	0	0	Recovered in cash from remuneration and Haks paid to certain Patels and Inámdárs and credited to Part IV in the Treasury Accounts but not included in the assessment lists.
	0	1	8	Fractions of a rupee omitted.
	50	1	8	
Dhárwár—				
	10	0	0	in round numbers. Amount belonging to the Ratnágiri District, but realised in the Dhárwár town and therefore not included in Return No. III for the Dhárwár District.
	0	5	9	Fractions of a rupee omitted.
	9	10	3	
Kánara—				
	57	4	6	Recoveries by Salt and Customs Departments.
	0	12	6	Erroneously recovered from the Ankola Sarkárkún and credited to tax under Part IV are now to be refunded.
	0	1	2	Erroneously credited to tax under Part IV instead of to Salt and Customs.
	0	4	2	Fractions of a rupee omitted.
	58	6	4	
Kolába—				
	54	2	0	Recovered by Divisional Forest Officers, Kolába, at the time of paying forest conservancy shares due to the Khots.
	1	15	4	Recoveries by Salt and Customs Departments.
	0	2	7	Fractions of a rupee omitted.
	56	3	11	
Ratnágiri—				
	58	11	0	Recoveries by Salt and Customs Departments.
Deduct—				
	10	0	0	Assessed at Ratnágiri, but recovered in the Dhárwár District and therefore not brought to the Ratnágiri Treasury Accounts.
	48	11	0	
	0	7	7	Fractions of a rupee omitted.
	49	2	7	

A. F. WOODBURN,
Commissioner, S. D.

No. 3596 OF 1900.

FINANCIAL DEPARTMENT:

Commissioner's Office, Karáchi, 2nd October 1900.

MEMORANDUM.

The Commissioner in Sind has the honour to submit the Annual Report on the working of the Income Tax Act II of 1886 for the Province of Sind for 1899-1900, together with the marginally noted reports from the Collectors and Deputy Commissioners.

Collector of Karáchi's No. 1786, dated 16th August 1900.
Collector of Hyderabad's No. 4092, dated 5th July 1900.
Collector of Shikárpur's No. 136, dated 15th August 1900.
Deputy Commissioner, Thar and Párkar's No. 1437, dated 28th July 1900.
Deputy Commissioner, Upper Sind Frontier's, No. 3149, dated 21st August 1900.

The following returns are appended :—

Return No. III.—Showing collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands, net collections and uncollected balances of sums during the year.

* *Return No. V.*—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of tax.

Return No. VII.—Statement showing the total assessments and collections and the balances in each táluka of tax and penalties.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV is due to over-collections (Rs. 376) which remained unrefunded at the close of the year, not being included in the latter. The total collections as per Grand Total column of Return No. V (Rs. 3,57,338) agree with those shown in column 20 of Return No. IV (Rs. 3,59,196) after deducting penalties Rs. 1,858 (Rs. 1,709 for 1899-1900 and Rs. 149 for previous years).

Appendix A shows the amount of tax brought on the books of the Accountant General and as shown in the Collector's Return No. III.

The detailed figures under different heads in the Appendix agree with the collections similarly shown in Collector's Return No. III, excepting slight differences resulting from errors of misclassification, &c., which have been noted at the foot of the statement. The difference between the figures supplied by the Accountant General, Bombay, and those taken from Return No. III (column 20) is explained in the memorandum attached to the Appendix.

Administration.

3. The assessment lists for all the tálukas in Sind and the towns of Shikárpur and Sukkur were prepared by the Mukhtyárkars, those for the city of Karáchi by the City Deputy Collector, and for Hyderabad by the Huzúr Deputy Collector assisted by the Mukhtyárkar. The lists were based generally on the final demand of the previous year modified by fresh and careful enquiries by the assessing officers. The táluka lists were submitted after careful scrutiny by the Sub-divisional Officers and then by the Collectors and Deputy Commissioners to the Commissioner for approval. In future the lists will be published by the Collectors and Deputy Commissioners under the orders contained in Government Resolution No. 3185 of 10th July 1900.

* Not printed.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and Deputy Collectors, except in the tálukas of Jacobabad and Shahdádpur, where they were exercised by the Deputy Commissioner. In the city of Karáchi, the City Deputy Collector exercised them, in the town of Hyderabad, the Huzúr Deputy Collector, and in Shikárpur, the City Magistrate. The revision work for the town of Sukkur was again entrusted to the Huzúr Deputy Collector after a departure for a year from the old practice as noted in the last year's report.

Revision.

5. The Collectors of Karáchi, Hyderabad and Shikárpur exercised the powers of a Commissioner under Section 27 of the Act. In all, 93 appeals were received by them. In Karáchi and Hyderabad in all cases the orders of the appellate authority were upheld. In Shikárpur 56 appeals were disposed of before the end of the year, in 6 cases the entire assessment was remitted, and in 50 the appeals rejected. The remaining 6 were also disposed of soon after the close of the year, and in one case only the assessment was remitted.

Supervision.

	1898-99.	1899-1900.
Karáchi	1	7
Hyderabad ...	9	24
Shikárpur ...	50	62
	60	93

Original and Final Demand.

6. The details for each district of the original and final demands, the collections and balances are given in the following table :—

District.	Population according to census of 1891.	Original Demand.		Final Demand. I.—Salaries.		II.—Companies		III.—Securities.		IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi	564,880	8,712	1,31,456	715	27,205	9	1,333	98	4,794	2,707	92,413	3,529	1,25,745
Hyderabad	918,646	4,069	83,486	93	1,721	...	...	...	...	3,927	80,305	4,020	82,026
Shikárpur...	915,497	5,596	1,18,247	97	1,838	1	86	11	46	5,316	1,11,239	5,424	1,13,211
Thar and Párkar ...	298,203	1,183	20,891	5	52	...	...	...	...	1,144	20,113	1,149	20,165
Upper Sind Frontier ...	174,548	632	12,330	10	102	...	...	...	...	588	11,314	598	11,416
Total for 1899-1900 ...	2,871,774	15,192	3,66,410	920	30,918	10	1,419	109	4,842	13,681	3,15,384	14,720	3,52,563
Total for 1898-99 ...	2,871,774	14,949	3,60,311	937	30,548	10	1,529	120	3,544	13,484	3,10,258	14,551	3,45,879
Difference ...	...	+243	+6,099	—17	+370	...	—110	—11	+1,298	+197	+5,126	+169	+6,684

District.	Penalties.		Arrears of previous years.		Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance, including amounts written off and remitted.		Remarks.
	No.	Amount	Tax.	Penalties.					Tax.	Penalties.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	268	1,660	2,019	119	1,29,732	1,29,011	96	*1,28,915	766	42	* Excludes Rs. 59 on account of refunds on insurance and includes Rs. 50 to be refunded.
Hyderabad	...	...	137	10	82,173	81,565	366	†81,199	1,207	...	† Includes Rs. 233 to be refunded. 18
Shikárpur	117	94	5,468	20	1,18,793	1,18,601	41	‡1,18,560	247	4	‡ Do. Rs. 18 do.
Thar and Párkar ...	...	...	...	...	20,165	19,572	80	§19,492	748	...	§ Do. „ 75 do.
Upper Sind Frontier ...	...	...	...	...	11,416	11,411	5	11,406	10	...	Total Rs. 376
Total for 1899-1900 ...	385	1,754	7,624	149	3,62,279	3,60,160	588	3,59,572	2,978	46	
Total for 1898-99 ...	223	636	6,700	48	3,53,263	3,45,127	607	3,44,520	9,113	150	
Difference ...	+162	+1,118	+924	+101	+9,016	+15,033	—19	+15,052	—6,135	—104	

The original demand for the year under report amounted to Rs. 3,66,410 leviable from 15,192 assessees against Rs. 3,60,311 from 14,949 assessees of the previous year. There was thus an increase of Rs. 6,099 in assessment and 243 in the number of persons assessed. In consequence of successful petitions of objection, the original assessment was reduced by Rs. 13,847 and the final demand stood at Rs. 3,52,563 payable by 14,720 persons, showing an increase of Rs. 6,684 and of 169 assessees as compared with the figures of the preceding year.

Collections.

7. Penalties amounting to Rs. 1,754 were inflicted on 385 persons as against Rs. 636 and 152 persons in the preceding year. There is a large increase in the amount of penalties in the Karáchi District. These penalties were imposed chiefly in the town of Karáchi, where owing to the continued indifference of well-to-do assessees to comply with notices issued for the payment of tax, the provisions of Section 30 of the Act had to be more rigorously used. In Hyderabad, Thar and Párkar and Upper Sind Frontier, no penalties were inflicted.

	1898-99.		1899-1900.	
	No.	Amount.	No.	Amount.
		Rs.		Rs.
Karáchi	152	543	268	1,660
Hyderabad	5	23	...	...
Shikárpur	66	70	117	94
Total ...	223	636	385	1,754

Collections of arrears of previous years amounted to Rs. 7,773 (Rs. 7,624 tax and Rs. 149 penalties) against Rs. 6,748 in the previous year. The balance still remaining to be recovered was Rs. 189 in the Karáchi District, which was subsequently remitted.

The amount for collection during the year, inclusive of penalties and arrears, was Rs. 3,62,279 against Rs. 3,53,263 in 1898-99. The gross collections were Rs. 3,60,160, and deducting Rs. 588, refunds of over-collections, the net collections were Rs. 3,59,572 as compared with Rs. 3,44,520 in the preceding year. These net collections, however, include Rs. 376 to be yet refunded, so the true collections are brought down to Rs. 3,59,196 against Rs. 3,43,923 in 1898-99 (*vide* Return No. IV).

The unrecovered balance at the end of the year was Rs. 3,024. In the year previous it was Rs. 9,263. The details of its collection, &c., are given in the subjoined table:—

District.	Amount outstanding on 1st April 1900.			Since collected.			Written off or remitted.			Proposed to be written off.			In course of recovery.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Karáchi	766	42	808	167	5	172	188	1	189	...	...	...	411	36	447
Hyderabad	1,207	...	1,207	569	...	569	158	...	158	...	...	...	480	...	480
Shikárpur	247	4	251	95	...	95	...	1	1	95	...	95	57	3	60
Thar and Párkar ...	748	...	748	325	...	325	...	...	...	...	...	...	423	...	423
Upper Sind Frontier ...	10	...	10	...	...	...	...	...	...	...	...	...	10	...	10
Total ...	2,978	46	3,024	1,156	5	1,161	346	2	348	95	...	95	1,381	39	14,20

Excepting at Karáchi, as mentioned above, no difficulty was experienced in the collection of the tax, and no recourse was had to magisterial proceedings.

8. The following table contrasts the figures of the original and final demands under all parts with the corresponding figures of the preceding year:—

District.		Original Assessment.		Final Demand.									
				Part I.		Part II.		Part III.		Part IV.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi...	1898-99 ...	3,740	1,29,892	694	26,529	9	1,418	107	3,450	2,798	93,894	3,608	1,25,291
	1899-1900 ...	3,712	1,31,456	715	27,205	9	1,333	98	4,794	2,707	92,413	3,529	1,25,745
	Difference ...	−28	+1,564	+21	+676	...	−85	−9	+1,344	−91	−1,481	−79	+454
Hyderabad	1898-99 ...	3,882	78,862	118	1,940	...	...	...	...	3,729	75,493	3,847	77,433
	1899-1900 ...	4,069	83,486	93	1,721	...	...	...	...	3,927	80,305	4,020	82,026
	Difference ...	+187	+4,624	−25	−219	...	...	...	...	+198	+4,812	+173	+4,593
Shikárpur	1898-99 ...	5,541	1,18,626	114	1,965	1	111	13	94	5,238	1,09,886	5,366	1,12,056
	1899-1900 ..	5,596	1,18,247	97	1,838	1	86	11	48	5,315	1,11,239	5,424	1,13,211
	Difference ...	+55	−379	−17	−127	...	−25	−2	−46	+77	+1,353	+58	+1,155
Thar and Párkar.	1898-99 ...	1,163	19,409	4	50	...	...	...	...	1,114	18,801	1,118	18,851
	1899-1900 ...	1,183	20,891	5	52	...	...	...	...	1,144	20,113	1,149	20,165
	Difference ...	+20	+1,482	+1	+2	...	...	...	...	+30	+1,312	+31	+1,314
Upper Sind Frontier	1898-99 ...	623	13,522	7	64	..	...	...	...	605	12,184	612	12,248
	1899-1900 ...	632	12,330	10	102	...	...	...	...	588	11,314	598	11,416
	Difference ...	+9	−1,192	+3	+38	...	...	...	...	−17	−870	−14	−832
Total ...	1898-99 ...	14,949	3,60,311	937	30,548	10	1,529	120	3,544	13,484	3,10,258	14,551	3,45,879
	1899-1900 ...	15,192	3,66,410	920	30,918	10	1,419	109	4,842	13,681	3,15,384	14,720	3,52,563
	Difference ...	+243	+6,099	−17	+370	...	−110	−11	+1,298	+197	+5,126	+169	+6,684

There was an increase in the original and final demands in the Karáchi, Hyderabad, and Thar and Párkar Districts. The small increase in Karáchi, accompanied as it is by a slight reduction in the number of assessees, is satisfactory. Shikárpur shows a decrease in the original assessment with an increase of assessees, but the final demand shows an increase under both as compared with the preceding year's figures. The Upper Sind Frontier District is the only one which shows a decrease in the final demand. This is attributed to the miserable inundation and the large falling off in the prices of grain at the beginning of the year under report.

The increase in Karáchi, Hyderabad, Shikárpur and Thar and Párkar Districts is attributed to the careful revision of assessment lists, and in Thar and Párkar also to traders having made good profits on account of the high prices prevailing there. On the whole there was an increase both in the original and final demand.

9. The number of persons originally assessed, the number of petitions of objection, and incidence of tax are shown in the subjoined table:—

District.	Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karáchi	3,712	845	22·76	4·34	564,880	0 3 7	35 10 1	160
Hyderabad	4,069	615	15·11	1·75	918,646	0 1 5	20 6 6	228
Shikárpur	5,596	1,572	28·09	4·26	915,497	0 2 0	20 13 11	169
Thar and Párkar ...	1,183	97	8·19	3·47	298,203	0 1 1	17 8 10	260
Upper Sind Frontier ...	632	108	17·09	7·41	174,548	0 1 1	19 1 5	292
Total 1899-1900...	15,192	3,237	21·30	3·77	2,871,774	0 1 11	23 15 2	195
Total 1898-99...	14,949	3,114	20·83	4·00	2,871,774	0 1 11	23 12 4	197

There was a slight rise in the percentage of petitions to assessees in the year under report. In Karáchi, Hyderabad and the Upper Sind Frontier the percentage in 1898-99 was 17·70, 13·91 and 11·08, respectively, and has risen in the year under report, while in Shikárpur and Thar and Párkar it has fallen from 29·76 and 16·68, respectively.

The percentage of reduction on objection was 3·77 for the Province against 4·00 in the preceding year. In Hyderabad, Shikárpur and Upper Sind Frontier it fell from 1·81, 5·54 and 9·42 to 1·75, 4·26 and 7·41, respectively; in Karáchi and Thar and Párkar it went up from 3·54 and 2·87 to 4·34 and 3·47.

The fluctuations in each class consequent on revision are shown clearly in the following table:—

Class.	Karáchi.		Hyderabad.		Shikárpur.		Thar and Párkar.		Upper Sind Frontier.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	1,380	720	400	220	1,340	490	290	50	210	...	3,620	1,480
II	1,155	525	270	60	705	210	75	15	30	...	2,235	810
III	860	600	220	100	540	380	60	40	40	...	1,720	1,120
IV	868	420	196	112	756	140	28	...	112	...	1,960	672
V	455	455	105	105	420	175	105	...	35	...	1,120	735
VI	714	210	168	168	336	420	...	...	...	42	1,218	840
VII	1,070	366	278	52	908	219	...	...	47	...	2,303	637
VIII	1,882	175	1,192	907	567	542	...	...	158	...	3,799	1,624
IX	639	...	355	...	1,312	920	...	...	324	...	2,630	920
X	159	...	...	...	1,648	...	273	...	...	...	2,080	...
Total ...	9,182	3,471	3,184	1,724	8,532	3,496	831	105	956	42	22,685	8,838
Net Reductions...	5,711		1,460		5,036		726		914		13,847	

The total reductions amounted to Rs. 22,685 while enhancements were made to the extent of Rs. 8,838, the net reductions being thus Rs. 13,847 against Rs. 14,432 in the preceding year.

The largest net reduction was made in the Shikárpur District and then come Karáchi, Hyderabad and Upper Sind Frontier. Taking the reductions by classes the largest appear under I, II, VII, and VIII in the Karáchi District and in Shikárpur under I, IX and X.

The average incidence per head of population is about the same in all the districts as, and for the Province corresponds with that of the preceding year. But a general improvement in the incidence per tax-payer is to be seen in all the districts except Shikárpur, and for the Province it has risen from Rs. 23-12-4 to Rs. 23-15-2. The proportion of the population to tax-payers has also improved during the year.

Return No. V—Classification of Incomes.

10. The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total collections of the Province are shown below:—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I—Salaries	30,918	8·65
„ II—Companies	1,419	·40
„ III—Interest on Securities ...	4,842	1·35
Total ...	37,179	10·40

Heads.	Amount.	Percentage on Total.
	Rs.	
Part IV—Other Sources—		
(*a*) Professions	16,886	4·73
(*b*) Commerce	2,45,452	68·69
(*c*) Transport	1,377	·39
(*d*) Trade...	40,315	11·28
(*e*) Manufacture	10,772	3·01
(*f*) Property	5,337	1·49
(*g*) Rewards for passing Examinations	20	·01
Total ...	3,20,159	89·60
Grand Total ...	3,57,338	100·00

About 90 per cent. of the total income was contributed by Part IV and the other three parts contributed about 10 per cent. Commerce is the chief factor of income under Part IV and bears a percentage of about 70 to the total income

11. General merchants as usual paid the largest amount of tax, *viz.*, Rs. 93,261. Money-lenders, grain merchants, other merchants, and dealers in food-substances contributed Rs. 47,616, 30,987, 20,649 and 19,060, respectively.

Appendix B. *

12. The expenditure incurred on account of the Income Tax Establishments as reported by the Accountant General was Rs. 1,874-6-2 against Rs. 1,498-13-0 in 1898-99.

Return No. VI.

Special establishments are employed in the Karáchi City and in the towns of Hyderabad, Shikárpur and Sukkur. The increase of Rs. 375-9-2 was due to travelling allowances paid to the Income Tax Munshi employed at Sukkur and to the entertainment of a substitute in Karáchi when the permanent incumbent proceeded on one month's privilege leave.

	Establishment.	Travelling allowance.	Grain compensation.	Contingency.	Total.
	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.
Karáchi	900 3 7	...	15	84 0 0	999 3 7
Hyderabad	294 5 5	...	...	...	294 5 5
Shikárpur	464 5 2	116 8 0	...	...	580 13 2
Total ...	1,658 14 2	116 8 0	15	84 0 0	1,874 6 2

13. This return shows the assessment and collection of tax and arrears &c., for each táluka separately. The totals of columns 4, 5, 6, 7 and 8 agree with those of columns 9, 16, 17, 21 and 19, respectively, of Return No. IV.

Return No. VII.

General Remarks.

The final demand for the year showed an increase of Rs. 6,684 over the previous year's, the net collections increased by Rs. 15,273, and the balance outstanding at the end of the year was very small, *viz.*, Rs. 3,024. The percentage of petitions of objection is about the same as in the year previous and is no doubt due to the poor season and the adverse influence of plague, and it may be hoped that there will be a reduction with the return of better times. The incidence of the tax per head of the tax-payer shows a general improvement, so also does the proportion of persons to tax-payers. Regard being had to the circumstances of the year, these results may be deemed to be satisfactory.

H. E. M. JAMES,
Commissioner in Sind.

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial Department, Bombay.

* Not printed.

RETURN No. III

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18, and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	123	640	...	...	98	561	...	...	356	6,439	64,528	6,730	66,085	382	...	66,467	281	66,186	The difference of Rs. 376 between column 22 of this return and column 20 of return No. IV is due to over-collections remaining unrefunded at the close of the year:—
II ...	750 ,, 1,000	...	...	68	872	5	63	128	1,761	...	...	85	2,780	41,770	2,987	44,551	204	...	44,755	25	44,730	
III ...	1,000 ,, 1,250	...	...	40	702	5	51	101	1,959	...	...	95	1,660	33,107	1,811	35,974	192	...	36,166	75	36,091	
IV ...	1,250 ,, 1,500	...	...	37	826	3	75	67	1,766	1	21	81	959	26,903	1,070	29,672	124	...	29,796	67	29,729	
V ...	1,500 ,, 1,750	...	...	9	267	...	...	35	1,208	1	40	68	533	18,704	580	20,287	153	...	20,440	27	20,413	
VI ...	1,750 ,, 2,000	...	...	6	228	5	181	24	1,022	...	...	40	393	16,530	429	18,001	105	...	18,106	7	18,099	
	Total I to VI ...	...	...	283	3,535	18	370	453	8,277	2	61	725	12,764	2,01,602	13,607	2,14,570	1,160	...	2,15,730	482	2,15,248	
VII ...	2,000, but less than 2,500	...	...	14	751	...	...	32	1,827	...	...	52	400	22,283	417	24,923	65	...	24,988	10	24,978	Rs.
VIII ...	2,500 ,, 5,000	...	...	24	1,952	...	...	65	6,661	4	395	250	532	45,358	627	54,616	317	...	54,933	39	54,894	Karáchi 50
IX ...	5,000 ,, 10,000	...	...	4	577	...	...	17	3,373	2	371	1,389	163	27,533	191	33,043	238	...	33,281	57	33,224	Hyderabad 233
X ...	10,000 ,, 20,000	...	...	4	1,264	...	...	5	1,770	2	592	916	38	12,616	51	17,158	78	...	17,236	...	17,236	Shikárpur 18
XI ...	20,000 ,, 30,000	...	...	...	...	...	...	1	651	...	...	...	5	3,125	6	3,776	...	...	3,776	...	3,776	Thar and Párkar ... 75
XII ...	30,000 ,, 40,000	...	...	...	...	...	...	...	...	...	...	...	4	3,346	4	3,346	...	...	3,346	...	3,346	Rs. 376
XIII ...	40,000 ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV ...	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	...	...	1,610	3	5,260	4	6,870	...	...	6,870	...	6,870	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	46	4,544	...	...	120	14,192	8	1,358	4,117	1,145	1,19,521	1,330	1,43,732	698	...	1,44,430	106	1,44,324	
	Grand Total ...	...	...	329	8,079	18	370	573	22,469	10	1,419	4,842	13,909	3,21,123	14,937	3,58,302	1,858	...	3,60,160	588	3,59,572	

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1899-1900.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		
Chapter III A and Part I, Schedule II...	920	30,918	...	29,080	...	29,080	920	30,918	...	...	...	...	...	30,918	30,918	...	...	...	30,918	.....	
Chapter III B and Part II, Schedule II...	10	1,419	...	1,333	...	1,333	10	1,419	...	...	...	...	...	1,419	1,419	...	...	...	1,419	.....	
Chapter III C and Part III, Schedule II...	109	4,842	...	4,794	...	4,794	109	4,842	...	...	...	...	...	4,842	4,842	...	...	...	4,842	.....	
Chapter III D and Part IV, Schedule II...	14,153	3,29,231	3,213	3,15,449	93	3,15,384	13,681	3,15,384	385	1,754	...	...	*7,962	3,25,100	3,12,535	1,709	...	7,773	3,22,017	3,024	* Rs. 1,174 written off from the previous year's arrears.
Total ...	15,192	3,66,410	3,213	3,50,656	93	3,50,591	14,720	3,52,563	385	1,754	...	...	7,962	3,62,279	†3,49,714	1,709	...	7,773 Includes Rs. 149 on account of penalties.	3,59,196	†3,024	† This excludes Rs. 59 on account of refunds on Insurance in Karáchi.

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VI.

(RULE 19.)

Statement of expenditure incurred in the assessment and collection of the Tax under Act II of 1886 in the year 1899-1900.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	1,658 14 2	
Travelling allowance	116 8 0	
Grain compensation	15 0 0	
Contingencies	84 0 0	
Total ...	1,874 6 2	

H. E. M. JAMES,
Commissioner in Sind.

RETURN No. VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Province of Sind for the year 1899-1900.

Districts.	Tálukas.	Final Demand.		Collections.		Balance outstanding.		Recovery of the previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City ...	1,137	61,513	61,214*	1,561	240*	37	1,841	109	
	Do. Taluka ...	25	343	343	...	...	4	...	...	
	Mirpur Sákro ...	89	1,711	1,711	19	...	...	...	...	
	Ghorábári	80	1,822	1,787	37	35	...	...	9	
	Tatta	244	5,944	5,908	...	36	...	10	1	
	Sujáwal	70	1,561	1,551	...	10	...	...	...	
	Mirpur Batoro ...	108	2,173	2,083	...	90	...	20	...	
	Jati	72	1,710	1,710	2	...	...	30	...	
	Sháhbandar	45	909	909	...	...	...	...	...	
	Dádu	166	2,890	2,890	...	...	...	...	...	
	Johi	162	2,629	2,518	...	111	...	93	...	
	Sehwán	252	4,897	4,852	...	45	...	10	...	
	Mánjhand	86	1,387	1,387	...	...	...	...	...	
	Kotri	141	2,534	2,523	...	11	...	15	...	
	Kohistán	30	390	390	...	...	...	...	...	
	Total, Part IV ...	2,707	92,413	91,776	1,619	578	41	2,019	119	* Excludes Rs. 59 on account of refunds on Insurances.
	Total, Parts I, II and III ...	822	33,332	33,332	...	...	...	...	...	† Balance of previous year's arrears.
	Total ...	3,529	1,25,745	1,25,108*	1,619	578*	41	2,019	119	
						188†	1†			
						766	42			
Hyderabad...	Guni	305	6,536	6,536	...	...	...	...	...	
	Badin...	258	4,622	4,622	...	...	...	...	...	
	Tando Bágo	239	4,466	4,466	...	...	...	3	...	
	Dero Mohbat ...	187	3,138	3,138	...	...	...	...	...	
	Hyderabad City ...	737	18,158	17,450	...	708	...	...	...	
	Do. Táluka ...	159	3,739	3,739	..	...	...	...	...	
	Tando Alahyar ...	400	8,542	8,175	...	367	...	84	10	
	Sháhdádpur	263	5,558	5,495	...	63	...	10	...	
	Hála	304	6,299	6,240	...	59	...	30	...	
	Sákrand	181	3,233	3,233	...	...	...	...	...	
	Moro	261	5,284	5,284	...	...	...	...	...	
	Naushábro	371	6,539	6,539	...	...	...	...	...	
	Kandiáro	262	4,191	4,181	...	10	...	10	...	
	Total, Part IV ...	3,927	80,305	79,098	...	1,207	...	137	10	
	Total, Part I ...	93	1,721	1,721	...	...	...	...	...	
	Total ...	4,020	82,026	80,819	...	1,207	...	137	10	
Shikárpur ...	Shikárpur City ...	856	19,475	19,465	...	10	...	1,489	...	
	Sukkur City	517	14,895	14,742	...	153	...	3,897	...	
	Shikárpur Táluka ...	149	2,911	2,911	...	...	...	...	...	
	Sukkur do. ...	232	4,474	4,474	3	...	3	...	...	
	Naushábro	267	5,763	5,763	17	...	1	10	...	
	Rohri	436	12,551	12,551	...	...	...	...	...	
	Ghotki	197	2,999	2,964	...	35	...	...	...	
	Mirpur	188	3,317	3,317	...	...	...	...	...	
	Ubauro	138	2,268	2,268	...	...	...	...	...	
	Lárkhána	637	11,654	11,605	2	49	...	46	...	
	Labdarya	254	4,311	4,311	...	..	...	...	...	
	Kambar	509	10,113	10,113	43	...	...	5	17	
	Rato-dero	312	5,643	5,643	...	...	...	...	...	
	Mehar	241	4,041	4,041	...	...	...	...	...	
	Nasirabad	176	2,968	2,968	10	...	...	...	...	
	Kákar...	206	3,856	3,856	15	...	...	21	3	
	Total, Part IV ...	5,315	1,11,239	1,10,992	90	247	4	5,468	20	
	Total, Parts I, II and III ...	109	1,972	1,972	...	...	...	...	...	
	Total ...	5,424	1,13,211	1,12,964	90	247	4	5,468	20	

RETURN No. VII—*continued.*

Districts.	Tálukas.	Final Demand.		Collections.		Balance outstanding.		Recovery of the previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Thar and Párkar.	Umarkot	225	4,386	4,178	...	273	...	...	...	
	Khipra	154	2,612	2,612	...	...	...	...	...	
	Sánghar	107	1,634	1,634	...	...	...	...	...	
	Mirpur	185	4,554	4,174	...	380	...	...	...	
	Mithi	118	1,783	1,760	...	20	...	...	...	
	Dipla	78	1,270	1,255	...	15	...	...	..	
	Cháchra	131	2,052	2,062	...	...	...	...	...	
	Nagar...	146	1,825	1,765	...	60	...	...	...	
	Total, Part IV ...	1,144	20,113	19,440	...	748	...	...	...	
	Total, Part I ...	5	52	52	...	...	...	...	...	
	Total ...	1,149	20,165	19,492 —75*	...	748	...	...	...	* Over-collections not refunded erroneously included by Deputy Commissioner.
				19,417						
Upper Sind Frontier.	Jacobabad	238	5,249	5,239	...	10	...	...	...	
	Thul	94	1,600	1,600	...	...	...	...	...	
	Kashmor	141	2,226	2,226	...	...	...	...	...	
	Sháhdádpur	115	2,239	2,239	...	...	...	...	...	
	Total, Part IV ...	588	11,314	11,304	...	10	...	...	...	
	Total, Part I ...	10	102	102	...	...	...	...	...	
	Total ...	598	11,416	11,406	...	10	...	...	...	
	Grand Total ..	14,720	3,52,563	3,49,714	1,709	2,978	46	7,624	149	
						3,024		7,773		

H. E. M. JAMES,
Commissioner in Sind.

APPENDIX A.

Statement showing the total collections on account of Income Tax in each district of the Province of Sind credited in the Accounts of the Accountant General and those shown in the Collector's and Deputy Commissioner's Return No. III.

District.	AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1899.											As per Collector's Income Tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).
	PART I.—TAX ON SALARIES, &c., PAID BY LOCAL AUTHORITIES AND COMPANIES.				Part II.—Tax on profits of Companies.	Part III.—Tax on Securities of Local authorities and Companies recovered by Revenue authorities.	Part IV.—Tax on other sources of income recovered by Revenue authorities.	Total of Columns 5, 6, 7 and 8.	Fines and Penalties.	Other items	Total of Columns 9, 10 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue authorities from Municipalities and Port Trust.	Recoveries by Revenue authorities from companies and private persons.	Total of Columns 2, 3 and 4.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi ...	*228 1 4	5,661 6 9	21,305 11 4	27,195 2 8	1,333 1 7	4,793 11 7	‡93,943 9 4	1,27,265 9 2	‖1,736 3 8	...	1,29,001 12 10	1,29,011	—9 3 2
Hyderabad and Thar and Párkar.	518 8 6	615 11 2	639 0 0	1,773 3 8	.....	.....	99,353 12 3	1,01,126 15 11	10 0 0	...	1,01,136 15 11	1,01,137	—0 0 1
Shikárpur and Upper Sind Frontier.	225 5 8	821 2 7	†866 4 1	1,912 12 4	86 1 1	47 8 0	§1,27,855 4 4	1,29,901 9 9	109 12 0	18 2 0	1,30,029 7 9	1,30,012	+17 7 9
Total ...	971 15 6	7,098 3 9	22,810 15 5	30,881 2 8	1,419 2 8	4,841 3 7	3,21,152 9 11	3,58,294 2 10	1,855 15 8	18 2 0	3,60,168 4 6	3,60,160	+8 4 6

* Rs. 10 wrongly included by Collector in Return No. III on account of Local Fund Payment vouchers for March 1900 adjusted.
† Rs. 28 belonging to this head have been erroneously shown by Collector under Column 8.
‡ Rs. 2 on account of penalties erroneously shown by Accountant General under this head instead of Fines and Penalties.
§ Rs. 28 for Column 4 have been erroneously shown here.
‖ Rs. 2 for this column have been erroneously shown under Column 8.

H. E. M. JAMES,
Commissioner in Sind.

Explanatory Memorandum.

	Rs.	a.	p.
Karáchi—			
Deduct—Amount wrongly included in the Schedule of Local Fund Payment vouchers for March 1900, adjusted ...	—10	0	0
Rounding of fractions	+0	12	10
	—9	3	2

Shikárpur and Upper Sind Frontier.

Add—On account of other items not included in Return No. III of the Shikárpur District	+18	0	0
Rounding of fractions	—0	8	3
	+17	7	9

No. 1657 OF 1900-1901.

Income Tax Office, 24 Esplanade Road,
Bombay, 28th September 1900.

From

H. C. COORLAVALA, ESQUIRE,
Income Tax Collector, Bombay;

To

THE HON'BLE MR. J. W. P. MUIR-MACKENZIE, M.R.A.C., I.C.S.,
Chief Secretary to Government, Financial Department,
Bombay.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1899-1900, and to append the following returns:—

No. III—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV—Statement showing the original and final demand and uncollected balances of sums due at the close of the year.

No. V*—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each Part.

3. The figures contained in these statements also agree with those in the Accountant-General's books.

4. The original demand for the year under all the Parts of Schedule II of the Act amounted to Rs. 30,88,435 leviable from 30,984 assessees as against Rs. 20,52,926 payable by 29,111 persons in the previous year, thus showing an increase of 1,873 persons in the number of tax-payers and an increase of Rs. 10,35,509 in the amount of assessment. The amount reduced or finally remitted was Rs. 12,57,133, as shown below:—

(*a*) Rs. 1,45,044 were remitted on account of 866 double assessments in respect of assessees who owned properties or had places of business or residences in more than one ward and were assessed separately in the different wards of this City. On account of the recrudescence of plague some of the assessees were obliged to change their residence two or three times in a year. These double assessments were finally cancelled on the aggregate tax being levied in the ward where the principal business was carried on.

(*b*) Rs. 64,354 were remitted on account of 193 assessees having produced certificates of payment at the principal place of business in other districts, under Section 47 of the Act.

(*c*) Rs. 87,280 were remitted in the case of 995 assessees, as it was ultimately found impossible to realize the amount on account of the death or migration of the assessees after the issue of notices of assessment.

(*d*) Rs. 9,60,455 were reduced on objections being raised under Section 25 of the Act, after examination of such proofs as were tendered in support of the objections.

The original demand for the year under report was Rs. 30,88,435, which is a great deal more than the amount of demand in former years. The explanation for this apparent large increase in this year is a simple one. The work of assessment ever since the commencement of plague in this City has been a difficult one, and the difficulty has increased in each succeeding year. As Government are aware, there is no law to compel the merchants and traders to furnish Income Tax Returns and the Collector is thus left to assess incomes from

* Not printed.

information derived by himself from sources available to him. Voluntarily delivered returns were called for, but were not always rendered. Owing to the plague and other causes trade has been so paralysed and convulsed that the work of assessment had become a mere guess work. Under these circumstances it was felt advisable, in the interests of Government, to pitch the assessments this year as high as possible and thus to throw on the assessees the onus of proving correct incomes by submitting for examination their books of account or other reliable proofs. This course, I humbly submit, has resulted favourably in the interests of Government.

5. The year's operations have resulted in an increase of Rs. 48,541 over the collections of 1898-99.

Penalties to the extent of Rs. 219 were imposed on 39 persons. The amount on account of previous year's arrears was Rs. 1,04,095. The net amount for collection thus stood at Rs 19,35,616, out of which Rs. 17,55,708 were realized within the year, leaving Rs. 1,79,908 outstanding, from which Rs. 1,43,447 have since been recovered and Rs. 36,461 are in course of recovery. The subjoined table shows in details the above particulars :—

District.	Population.	Original Demand.		Final Demand.								
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of income.		Total.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount	Number.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.		Rs.
Bombay ...	821,764	30,984	30,88,435	14,740	4,13,431	158	4,12,645	72,124	12,836	9,33,102	27,734	18,31,302

District.	Final Demand—*continued.* Penalties.		Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding.	Balance recovered since the close of the year.	In course of recovery.
	Number.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.	Amount.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	39	219	1,04,095	19,35,616	17,56,210	502	17,55,708	1,79,908	1,43,447	36,461

6. Exclusive of the outstandings of the previous year (Rs. 1,04,095) the amount of the tax to be collected on account of the year 1899-1900 has been Rs. 18,31,521, of which Rs. 16,51,613 were collected between 1st April 1899 and 31st March 1900, and Rs. 1,43,447 were collected after that date, leaving a balance of Rs. 36,461, which is in course of recovery. Some portion of the outstanding will have to be written off as irrecoverable, as some of the assessees are not in Bombay and their whereabouts are not known. The amount already collected gives an increase of Rs. 12,080 as compared with the collections of the previous year, as shown below in the details of the Parts :—

	1899-1900.	1898-99.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I—(Salaries)...	4,13,431	4,07,524	5,907	...
Part II—Railways	1,34,219	1,41,570	...	7,351
Part II—Other Joint-Stock Companies ...	2,78,426	2,56,359	22,067	...
Part III—Interest on Securities ...	72,124	73,810	...	1,686
Part IV—Commerce, Trade, &c. ...	*8,96,641	9,03,546	...	6,905
Penalties	219	171	48	...
	*17,95,060	17,82,980	28,022	15,942
	Net Increase ...		Rs. 12,080	

* In addition to this there is a balance of Rs. 36,461 in course of recovery.

7. Under Part I the increase of Rs. 5,907 is chiefly due to an increase in the Establishments of the Railway Companies and of the Local Authorities.

8. Under Part II—Tax on Profits of Joint-Stock Companies—the payment of tax made by the Railway Companies shows a decrease of Rs. 7,351, which is due to the falling off in the profits of the G. I. P. Railway Company. The tax on the earnings of the other Joint-Stock Companies shows an increase of Rs. 22,067. This increase is due chiefly to the larger profits made by Cotton Pressing Companies and other miscellaneous Joint-Stock Companies in the year 1898. On the other hand, the profits made by the Cotton Mills were smaller than those made in the preceding year. The year, the last closed accounts of which formed the basis of assessment for 1899-1900, was as bad as the year preceding it for the mill industry in Bombay, owing to the great fluctuations in the price of cotton and yarn. The continued prevalence of plague in the City with all its accompanying troubles, the unprecedented depression in the consuming markets, and the very heavy fall in the price of yarns, had the effect of curtailing the profits of the Mill Companies.

The prospects of mill industry in Bombay even in the current year are not encouraging. The high price of cotton and the depressed state of yarn trade leave no room for a margin of profit, whilst most of the mills in Bombay were worked at a heavy loss. This has necessitated the closing of most of the mills for fifteen days in a month; whilst some mills have entirely stopped working on account of heavy losses incurred by them.

9. Under Part III—Interest on Securities—the decrease of Rs. 1,686 over the collections of 1898-99 being small needs no special remarks.

10. Under Part IV—Commerce, Trade, &c.—the yield of the tax under this head is larger than that of the preceding year. It has not yet come up to the level of the realizations of prosperous years which preceded the famine and plague years, for the following reasons. The growth of revenue under this head is retarded by the depressed conditions of trade generally brought about by successive epidemics of plague. Famine also partially affected collections under this head, though the full effects of the famine will be reflected in the collections of the current year. Trade is seriously hampered and impaired by the annual exodus of traders and shroffs (native bankers) from Bombay. The situation is more correctly described by Mr. O'Conor in his Review of the Trade of India in 1898-99 which I beg to quote below :—

"* * * * The pressure on the money market thus caused was intensified by the flight from Bombay of large numbers of traders whom the epidemic of plague had stricken with terror. These people locked up their business offices, taking with them all the money they could command, and *their extensive dealings in imported goods ceased at once.* The goods that were daily reaching Bombay from abroad, imported in anticipation of an ordinary season, *remained undelivered* and formed a dead weight on the money market as well as in the dock sheds and importers' stores. Factory operatives and labourers also fled in thousands daily, and the circulation of money in Bombay was diminished in probably greater proportion than the reduction in the population. * * * The agricultural classes, too, being unable to buy clothing or other articles, the dealers found themselves with their stocks left on hand and unable to obtain money with which to repay advances. There was, in short, a general lock-up of capital which would ordinarily have been rapidly circulating, and this was naturally accompanied in the uncertainty of the prospect, by a contraction of credit."

Though the external trade of Bombay in 1898-99 was not below the average, it will be seen from the above quotation that the increased imports or exports are not always synonymous with profitable trade. Much of the trade done in Bombay is of a speculative nature, contracts are entered into and orders are placed more than six months in advance, in anticipation of an increased demand for goods. By the time the goods arrive at their destination, if any unforeseen event occurs such as the failure of crops, outbreak of plague and cholera, or the outbreak of war as in the case of yarn trade, the business turns out unprofitable, and where large profits were expected, losses have to be borne. Consequently in abnormal times as those described above, large stocks remain unsold, and interest and godown charges eventually swallow up anticipated profit.

The continuance of plague also deters up-country Márwári and other dealers from coming to Bombay to transact their usual sales and purchases. The traders of the North-West Provinces and the Punjáb were supplied with piece-goods and

other commodities to a very much larger extent from Calcutta than from Bombay, and this circumstance also adversely affects the profits of the merchants of Bombay, as large stocks remain unsold. In this connection a quotation from the Report of the Chamber of Commerce will not be out of place :—

"To compute even approximately what the total injury to trade would amount to in money would be impossible, but that it must have been enormous is evident, as the loss arises not only from the diminished volume of trade apparent during the four or five months in which the plague was prevalent; but with the exodus of the population, and the consequent stoppage of the greater number of manufactories in the place, many trades were for a considerable period entirely suspended. Additional loss was also caused by the death of traders and their departure from the City beyond the jurisdiction of the Courts; and it is only a matter for surprise, considering all the circumstances, that no mercantile firms of any importance succumbed under the pressure."

The depressed condition of the mill industry has also adversely affected other trades dependent upon it, and income-tax collections under Part IV—Commerce and Trade—have also suffered thereby. The working of some of the Cotton Mills having resulted in losses, the Agents had to give up large amounts of their commission. The Agents assessed under Commerce and Trade consequently paid less income tax under Commerce and Trade. As compared with the two preceding years the Revenue lost from this item alone amounted to Rs. 22,008 under Part IV.

Though the yarn trade with China was carried on on a large scale, the yarn dealers instead of making profits have suffered losses. With Japanese competition and a consequently increasing supply from India the prices of yarn have fallen below cost of production (the rise in the price of raw cotton having raised the cost of production) while stocks have accumulated. The present political crisis in China coupled with the famine in India has been producing very disastrous effects on the yarn trade and the mill industry in Bombay.

11. The death roll of the city has also risen from 25,000 deaths in a normal year to more than 50,000 deaths in plague years, as shown below :—

Years.		Total deaths in Bombay.	Increase over the normal year.
Normal year...	1895	24,655	.....
Plague years...	1896	33,050	8,395
	1897	47,475	22,820
	1898	51,617	26,962
	1899	58,389	33,734
		Total increase ...	91,911

One person in thirty pays income tax in Bombay. At this rate there must have been about 800 more deaths among the tax-payers in each of the plague years than those in the normal year, giving a total loss of more than 2,000 tax-payers in the last three years. In the last year alone, 513 old assessees disappeared from Income Tax lists, and the Revenue lost thereby is estimated at Rs. 18,000.

12. The famine which afflicted the whole of the Presidency of Bombay with unprecedented severity caused general depression in all branches of trade. Some of the petty traders, shop-keepers, freight-brokers, share-brokers, yarn-brokers, dealers in copper and brass and other persons engaged in the export trade and whose assessments were determined in the latter part of the year when the famine had actually occurred, were allowed reductions under Government Resolution No. 3747, dated 21st September 1892, and Government Resolution, Financial Department, No. 447, dated 6th February 1891, though the full effects of the famine will be reflected in the collections of the current year.

13. Another permanent injury to a portion of the trade of Bombay is caused by the facility of direct communication between Europe and the Persian Gulf, the Red Sea and East Africa. Bombay had for many years past been a depôt for the export of foreign merchandise to the regions mentioned above, but

this trade has now considerably fallen off owing to the development of direct communication between Europe and the African coasts.

14. A large tea trade formerly conducted with Persia and Central Asia through Bombay has been displaced by direct shipments of China and Ceylon teas by Russian vessels which carry it direct to the Black Sea ports. The re-exportation of Chinese tea from Bombay to Odessa is now entirely stopped. This stoppage is due to the concessions given to the vessels of the Russian Volunteer fleet which carry on trade between Russia and the far East calling at Colombo. Shipments of piece-goods are now made direct from Manchester to the Persian Gulf. A portion of the trade has thus gone entirely out of the hands of Bombay traders, who have thus been deprived of their income.

15. The number of persons originally assessed was 30,984 as stated in paragraph 4. The number of objection petitions, as also the percentage of petitions to assessees and the percentage of reduction on objections, cannot be given, as most of the objections against assessments were, as usual, made to the Collector by the assessees in person and disposed of at once after the examination of such proofs as were tendered in support of their objections. In this connection a reference is solicited to paragraph 2 of Commissioner's letter No. 1410, dated 25th August 1900, to Government.

16. The incidence of tax collected up to date in relation to population is given in the subjoined table :—

INCIDENCE OF THE TAX UNDER PARTS I, II, III AND IV.

Population of Bombay as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of persons to one tax-payer.
	Rs. a. p.	Rs. a. p.	
821,764	2 2 11	69 5 2	30

17. The following table shows the distribution over the main heads of the amount collected :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	4,16,597	23·72
II.—Companies	3,82,090	21·76
III.—Securities...	74,824	4·26
IV.—(*a*) Profession	76,520	4·35
(*b*) Commerce	4,57,114	26·03
(*c*) Transport	18,325	1·04
(*d*) Trade	85,263	4·85
(*e*) Manufacture	26,404	1·50
(*f*) Property	2,18,319	12·43
Total, Part IV ...	8,81,945	50·23
Penalty	252	.....
Grand Total ...	17,55,708	.....

18. It will be seen from Statement VI that Rs. 40,564 per annum represent the cost of the Income Tax Establishment including Rs. 3,209, being office rent for the period of six months and a half for the new premises occupied by the Income Tax Department in a private building. The commission allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of income tax on the salaries of their employés amounts to Rs. 6,627. The former sum (Rs. 40,564) bears the ratio of 2·30 per cent. to the amount collected and on the total of the two sums Rs. 47,191* the percentage comes to 2·68 as against 2·39 in the preceding year. This slight increase is due to extra expenditure on account of the rent of the new premises occupied by the Income Tax Department in a private building under the orders conveyed in Government Resolution, Financial Department, No. 3788, dated 11th August 1899.

*Rs. 40,564
„ 6,627.
Rs. 47,191

19. Difficulty is experienced by this Department in forming a reliable estimate of the profits of some of the native traders who do not close their accounts every year. Some of the European traders and shop-keepers are also not able to close their accounts, and in many instances the assessments have to be settled by amicable settlement, which always leans in favour of Government.

20. In the concluding portion of paragraph 6 of my Report No. 1595, dated 12th September 1899, I have already brought to the notice of Government the attempt made by some of the assessees to evade proper assessments by production of false accounts. In the year under report many such cases came under my observation. The practice usually resorted to is that of undervaluing stock and exaggerating expenditure, and of keeping back sutta transactions from the regular books of accounts.

21. I am glad to be able to bring to the notice of Government the marked ability with which the Income Tax staff performed their duties. In none of the past fourteen years was the administration so much hampered, nor were the difficulties of collections of revenue so great, as in the last three years of calamitous times. These trying times required greater energy and vigilance, and threw more hard work on the part of this Department, and the staff did it loyally and conscientiously at great personal risk to themselves, as they had frequently to move about in the most infected localities. The frequent change of residences of assessees and their absence from Bombay for nearly six months of the year made the work of collection of tax very difficult, especially as this Department has to work against time, as under Section 30 a limit is placed to the time within which arrears of tax are recoverable. The plague claimed as its victims two Assistant Inspectors of this Department in the year under report.

I have the honour to be,

Sir,

Your most obedient servant,

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900 in the City of Bombay.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers, Tax levied under Section 9 (1).		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers, Tax levied under Section 9 (2).		Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
		Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.	Amount of Tax.	Number of assessees.	Amount of Tax.	Number of assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
			Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	
I ...	500, but less than 750 ...	...	...	872	9,195	314	3,920	7,326	44,492	2	36	...	4,081	40,810	12,595	98,453	42	...	98,495	...	98,495	
II ...	750 ,, 1,000 ...	...	...	128	2,545	151	2,695	1,195	23,164	3	72	...	1,424	21,360	2,901	49,836	25	...	49,861	12	49,849	
III ...	1,000 ,, 1,250 ...	...	...	83	2,066	81	1,939	848	20,705	...	...	...	1,433	28,660	2,445	53,370	32	...	53,402	13	53,389	
IV ...	1,250 ,, 1,500 ...	...	...	51	1,587	31	873	427	13,546	2	70	...	798	22,344	1,309	38,420	3	...	38,423	...	38,423	
V ...	1,500 ,, 1,750 ...	...	...	49	1,838	42	1,384	412	14,676	3	117	...	624	21,840	1,130	39,855	13	...	39,868	...	39,868	
VI ...	1,750 ,, 2,000 ...	...	...	50	2,257	47	1,881	609	27,713	...	...	...	614	25,788	1,320	57,639	...	...	57,639	...	57,639	
	Part III	...	...	...	...	...	...	...	...	...	...	16	...	...	...	16	...	...	16	...	16	
	Total, I to VI ...	...	...	1,233	19,488	666	12,692	10,817	1,44,296	10	295	16	8,974	1,60,802	21,700	3,37,589	115	...	3,37,704	25	3,37,679	
VII ...	2,000, but less than 2,500 ...	...	...	31	1,980	38	2,297	476	29,065	2	111	...	722	41,487	1,269	74,940	6	...	74,946	...	74,946	
VIII ..	2,500 ,, 5,000 ...	...	...	94	8,621	81	7,498	867	83,967	15	1,538	...	1,091	1,01,347	2,148	2,02,971	47	...	2,03,018	45	2,02,973	
IX ...	5,000 ,, 10,000 ...	...	...	45	8,827	42	7,310	265	47,655	24	4,440	...	652	1,20,710	1,028	1,88,942	84	...	1,89,026	378	1,88,648	
X ...	10,000 ,, 20,000 ...	...	...	14	5,300	6	2,232	72	25,444	20	6,994	...	327	1,18,551	439	1,58,521	...	...	1,58,521	...	1,58,521	
XI ...	20,000 ,, 30,000 ...	...	...	5	3,304	...	...	9	5,848	9	5,878	...	104	65,891	127	80,921	...	...	80,921	...	80,921	
XII ...	30,000 ,, 40,000 ...	...	...	...	...	...	...	1	1,011	10	8,513	...	65	58,269	76	67,793	...	...	67,793	...	67,793	
XIII ...	40,000 ,, 50,000 ...	...	...	...	...	...	...	...	...	3	3,492	...	32	38,011	35	41,503	...	...	41,503	...	41,503	
XIV ...	50,000 ,, 1,00,000 ...	...	...	...	...	...	...	...	...	23	44,144	...	38	64,697	61	1,08,841	...	...	1,08,841	33	1,08,808	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	26	3,06,685	...	23	1,12,423	49	4,19,108	...	...	4,19,108	...	4,19,108	
	Part III...	...	...	...	...	...	...	...	...	...	...	74,829	...	...	...	74,829	...	...	74,829	21	74,808	
	Total, VII to XV ...	...	...	189	28,032	167	19,337	1,690	1,92,990	132	3,81,795	74,829	3,054	7,21,386	5,232	14,18,369	137	...	14,18,506	477	14,18,029	
	Grand Total ...	...	...	1,422	47,520	833	32,029	12,507	3,37,286	142	3,82,090	74,845	12,028	8,82,188	26,932	17,55,958	252	...	17,56,210	502	17,55,708	

Income Tax Office, 24 Esplanade Road,
Bombay, 28th September 1900.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

B 411—16

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1899-1900 in the City of Bombay.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance outstanding.	Balance recovered since the close of the year.	In course of recovery.		Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.			Number.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
		Rs.		Rs.				Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.		Rs.	
Chapter III A and Part I, Schedule II...	14,764	4,15,082	...	4,13,639	...	...	14,740	4,13,431	6	41	...	...	20,617 P. 49	4,34,138	3,95,980	41	...	20,617 P. 49	4,16,687	17,451	17,451	...	...	
Chapter III B and Part II, Schedule II...	163	4,26,132	...	4,12,645	...	...	158	4,12,645	...	...	...	...	24,736 P. 40	4,37,421	3,57,354	...	...	24,736 P. 40	3,82,130	55,291	55,291	...	...	
Chapter III C and Part III, Schedule II...	...	72,145	...	72,145	...	...	...	72,124	...	...	...	...	7,975	80,099	66,849	...	...	7,975	74,824	5,275	5,275	...	...	
Chapter III D and Part IV, Schedule II...	16,057	21,75,076	Written petitions were 722	9,33,225	...	...	12,836	9,33,102	33	178	...	...	50,670 P. 8	9,83,958	8,31,275	114	...	50,670 P. 8	8,82,067	1,01,827 P. 64	65,366 P. 64	401	36,461	
Total ...	30,984	30,88,435	722	18,31,654	...	...	27,734	18,31,302	39	219	...	...	1,04,095	19,35,616	16,51,458	155	...	1,04,095	17,55,708	1,79,908	1,43,447	401	36,461	

Income Tax Office, 24 Esplanade Road,
Bombay, 28th September 1900.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1900, in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
		Rs.		Rs. a. p.	
A.—Establishment—					
(1) Collector	1	700	12	8,400 0 0	
(2) Assistant Collector ...	1	300	12	3,600 0 0	
(3) Clerks, Inspectors, Assistant Inspectors and Peons	48	...	12	22,640 7 10	
B.—Allowances—					
(*a*) Conveyance allowance—					
(1) Collector	1	100	12	1,200 0 0	
(2) Assistant Collector ...	1	50	12	600 0 0	
(*b*) Travelling allowance to the Collector*	...	...	...	88 15 6	* Deputed to visit Ahmedabad for special Income Tax work, *vide* Government Resolution, Financial Department, No. 2800, dated 14th June 1899.
(*c*) Grain Compensation allowance...	...	...	...	131 5 7	
(*d*) Allowance paid to the Cashier in the Chief Accountant's Office, Bombay Municipality, for collecting Income Tax from owners of conveyances, horses and cattle plying for hire ...	...	25	12	300 0 0	
C.—Contingencies—					
(1) Office Rent†	...	...	...	3,209 10 10	† Sanctioned as per Government Resolution, Financial Department, No. 3788, dated 11th August 1899.
(2) Miscellaneous‡	...	...	...	394 0 0	‡ Includes (Rs. 50) fifty sanctioned for removing office furniture, &c., to the new premises at No. 24, Esplanade Road, *vide* Government Resolution, Financial Department, No. 3788, dated 11th August 1899.
Total ...	...	...	...	40,564 7 9	Being 2·30 per cent. on the Collection.
Add.—Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1899-1900, as per instructions conveyed in the Accountant General's letter No. B-23373, dated 13th December 1887	...	...	...	6,627 3 11	
Grand Total ...	...	...	...	47,191 11 8	Being 2·68 per cent. on the collection.
Percentage of expenditure on Collection	...	...	...	2·68	

Income Tax Office,
24, Esplanade Road,
Bombay, 28th September 1900.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

No. $\frac{L.T.}{129}$ OF 1900.

FINANCIAL DEPARTMENT.

Aden Treasury, 14th August 1900.

From

BRIGADIER-GENERAL H. E. PENTON,
Political Resident, Aden ;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1899-1900 and to append the following Returns :—

Return III.—Statement showing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return *V.*—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement showing the total assessments and collections at Aden and Perim.

2. Returns III, IV and V agree with one another under each Part, including the penalties included in Return IV.

Appendix A, showing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury ; the list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

Assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the island.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

Revision.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

Supervision.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

Collection.

Original Demand.

7. The original demand for the year under report amounted to Rs. 42,984 leviable from 1,002 assessees against Rs. 37,964 from 936 assessees of the previous year, showing an increase

Original demand..

* Not printed.

of Rs. 5,020 in the demand and of 66 in the number of the assessees. The amount remitted in consequence of the successful petitions of objections was Rs. 2,794 against Rs. 3,006 in 1898-99. The former sum includes Rs. 2,194 (compared with Rs. 2,350 in 1898-99) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 600 against Rs. 656 of the preceding year. The final demands realized under all Parts, except interest on Government Securities and official salaries, amounted to Rs. 39,793 after writing off Rs. 397 as irrecoverable. Penalties to the extent of Rs. 78 were inflicted on 60 persons. This added to the final demand brought up the grand total amount for collection during the year under report to Rs. 39,871, which amount was recovered in full, and there was no outstanding at the close of the year. This demand of Rs. 39,871 on comparison with the previous year's figures of Rs. 34,883 shows an increase of Rs. 4,988, which was under Parts I, II and IV of Act II of 1886.

A table showing the details of the original and final demands, collection and balances in Aden and Perim has been attached to this report.

A comparison of the figures under Part IV with those of the previous year gives the following result :—

District.	Year.	Original Demand.		Final Demand.	
		Number of Assessees.	Amount.	Number of Assessees.	Amount.
Aden	1898-99 ...	517	21,927	455	18,921
	1899-1900 ...	574	22,595	490	19,801
		+57	+668	+35	+880

8. The following table gives details as to the number of persons originally assessed, percentage on petitions, and reductions and incidence of the tax :—

District.	Number of persons originally assessed.	Number of petitions of objections.	Per centage of petitions to assessees.	Percentage of reductions on objection.	Incidence of the Tax under Parts I, II, III and IV.			
					Population of the district.	Per head of population.	Per head of tax-payers.	Number of persons to one tax-payer.
						Rs. a. p.	Rs. a. p.	
Aden	934	129	13·81	7·06	35,055	1 0 9	43 4 0	41
Perim	68	...	...	...	986	3 7 7	50 6 1	14
Total ...	1,002	129	12·87	6·5	36,041	1 1 10	43 12 6	39

9. It will be seen that out of the total number of 1,002 assessees, 129 or 12·87 per cent. appealed against the assessment, including 17 assessees who produced certificates of payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,194: hence the percentage on reductions on objections was high.

10. Taking Part IV alone, the following table shows fluctuations consequent on revision :—

Class.	Aden, 1899-1900.		Aden, 1898-1899.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
I	460	.....	190	.....
II	40	.....	100	.....
III	15	.....	70	.....
IV	24	.....	60	.....
V	20	.....	7	.....
VI	84	.....	84	.....
VII	145	.....	128	.....
VIII	287	.....	310	.....
IX	1,198	.....	1,406	.....
X	521	.....	521	.....
XI	...	.....	...	.....
XII	...	.....	...	.....
XIII	...	.....	...	.....
XIV	...	.....	130	.....
	2,794	.....	3.006	.....
	2,794		3,006	

11. The average incidence of the tax per head of population in Aden and Perim is Rs. 1-1-10 and that per head of tax-payers is Rs. 43-12-6.

Final demands.

12. Final demands under all Parts amounted to Rs. 40,190 as against Rs. 34,958, and the net increase was Rs. 5,232. The amount of penalty inflicted was of small amount: it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

Return V.

13. This statement shows the distribution of the tax under the different trades, dealings and industries brought under the operations of the Act. This distribution of the total amount collected over the main headings is shown in the following table:—

Heads.	Amount.	Percentage on total.
	Rs.	
I.—Salaries	15,612	39·23
II.—Companies	4,777	12·
IV.—		
(*a*) Profession	110	·28
(*b*) Commerce	14,654	36·83
(*c*) Transport	686	1·72
(*d*) Trade	2,200	5·53
(*e*) Manufacture	185	·47
(*f*) Property	1,569	3·94
	19,404	48·77
	39,793	.....

Appendix B.

14. Appendix B*, showing the distribution of the principal sources of income under Part IV, is attached, from which it will be seen that, as in the previous year, general merchants paid the largest amount of the tax. The average amount paid by each assessee is given at foot of the return.

* Not printed.

15. The total cost of the operations amounted to Rs. 951 against Rs. 905. The charge is, as usual, for the clerical establishment maintained for the whole year as well as for the commission paid for collection of the tax by the employers from their employés.

Return VI.

16. An additional return showing the total assessment and collection at Aden and Perim, as required by the Government of India, is appended.

Return VII.

17. The working of the Act during the past year was satisfactory. The work is done with all reasonable care and is carefully supervised. As already stated, the assessments are made in Aden on the best information obtainable and after careful enquiry.

General Remarks.

The good results obtained are due to the exertions of the Head Accountant, Aden Treasury, Mr. Behramji Sorabji, and I have much pleasure in putting on record my appreciation of his valuable services in this direction.

I have the honour to be,
Sir,
Your most obedient Servant,
H. E. PENTON,
Political Resident, Aden,
and Commissioner of Income Tax, Aden.

RETURN No. III.

(RULE No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the year 1899-1900.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	57	504	38	401	88	979	...	...	...	255	2,517	438	4,401	49	...	4,450	...	4,450	
II ...	750 ,, ,, 1,000	...	...	11	196	11	197	31	572	...	...	...	59	885	112	1,850	8	...	1,858	...	1,858	
III ...	1,000 ,, ,, 1,250	...	...	2	42	11	265	30	629	...	...	...	56	1,129	99	2,065	6	...	2,071	...	2,071	
IV ...	1,250 ,, ,, 1,500	...	...	3	88	5	150	8	248	...	...	...	34	952	50	1,438	9	...	1,447	...	1,447	
V ...	1,500 ,, ,, 1,750	...	...	4	151	5	169	8	273	...	...	...	13	455	30	1,048	...	...	1,048	...	1,048	
VI ...	1,750 ,, ,, 2,000	...	...	2	88	6	238	6	285	...	...	...	12	504	26	1,115	6	...	1,121	...	1,121	
	Total I to VI ...	...	...	79	1,069	76	1,420	171	2,986	...	...	...	429	6,442	755	11,917	78	...	11,995	...	11,995	
VII ...	2,000, but less than 2,500	...	...	2	113	1	58	5	277	...	...	...	11	584	19	1,032	...	...	1,032	...	1,032	
VIII ...	2,500 ,, ,, 5,000	...	...	6	648	11	890	56	4,907	...	...	...	23	1,964	96	8,409	...	...	8,409	...	8,409	
IX ...	5,000 ,, ,, 10,000	...	...	5	800	1	143	9	1,625	...	...	...	17	2,500	32	5,068	...	...	5,068	...	5,068	
X ...	10,000 ,, ,, 20,000	...	...	...	...	...	...	2	676	1	450	...	3	781	6	1,907	...	...	1,907	...	1,907	
XI ...	20,000 ,, ,, 30,000	...	...	...	...	...	...	...	...	1	570	...	2	1,258	3	1,828	...	...	1,828	...	1,828	
XII ...	30,000 ,, ,, 40,000	...	...	...	...	...	...	...	...	...	...	...	1	781	1	781	...	...	781	...	781	
XIII ...	40,000 ,, ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	2	2,214	2	2,214	...	...	2,214	...	2,214	
XIV ...	50,000 ,, ,, 1,00,000	...	...	...	...	...	...	...	...	2	3,757	...	2	2,880	4	6,637	...	...	6,637	...	6,637	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	13	1,561	13	1,091	72	7,485	4	4,777	...	61	12,962	163	27,876	...	...	27,876	...	27,876	
	Grand Total ...	...	...	92	2,630	89	2,511	243	10,471	4	4,777	...	490	19,404	918	39,793	78	...	39,871	...	39,871	

Aden, 14th August 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

RETURN No. IV.

(RULE No. 19.)

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1899-1900.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after disposal.	Number of Petitions or Objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number	Amount	Number	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	424	15,612	...	15,612	...	15,612	424	15,612	...	...	...	...	...	15,612	15,612	...	...	...	15,612	...	.....
Chapter III B and Part II, Schedule II	4	4,777	...	4,777	...	4,777	4	4,777	...	...	...	...	...	4,777	4,777	...	...	...	4,777	...	.....
Chapter III C and Part III, Schedule II	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
Chapter III D and Part IV, Schedule II	574	22,595	*129	19,801	...	19,801	490	▲19,801	60	78	...	...	...	19,879	19,404	78	...	...	19,482	...	▲ Rs. 397 written off as irrecoverable.
Total ...	1,002	42,984	129	40,190	...	40,190	918	40,190	60	78	...	...	...	40,268	39,793	78	...	...	39,871	...	

* Including 17 assessees who produced certificates for payment of Income Tax amounting to Rs. 2,194.

Aden, 14th August 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

RETURN VI.

Statement of expenditure incurred in the Assessment and Collections of Income Tax, under Act II of 1886 in the year 1899-1900 at Aden.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	732 0 0	
Travelling allowance	.....	
Contingencies	37 0 0	
2 per cent. commission for collection of Income Tax	181 11 1	
Total ...	950 11 1	

Aden, 14*th August* 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

RETURN VII.

Statement showing the Total Assessment and Collection on account of Income Tax, for the district of Aden and Perim, for the year 1899-1900.

District.	Táluka.	FINAL DEMAND.		COLLECTIONS.		Balance out-standing.	Recovery of previous year arrears.	REMARKS.
		Number of assessees.	Amount of Tax.	Tax.	Penalties.			
		Rs.	Rs.	Rs.	Rs.			
Aden ...	...	850	36,764	36,367	78	...	...	
Perim ...	...	68	3,426	3,426	...	...	...	
Total ...	...	918	40,190	39,793	78	...	...	

Aden, 14*th August* 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

Table showing details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1899-1900.

Districts.	Population.	Original Demands.		Final Demand.										Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding including amount written off and remitted.
				I. Salaries, &c.		II. Companies.		III. Securities.	IV. Sources of Income.		Total.		Penalties.						
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number and Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
			Rs.		Rs.		Rs.			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.
Aden	35,055	934	39,558	356	12,186	4	4,777	...	490	19,801	850	36,764	60	78	...	36,842	36,445	...	36,445	3,191
Perim	986	68	3,426	68	3,426	...	...	...	...	...	68	3,426	...	...	...	3,426	3,426	...	3,426	...
Total ...	36,041	1,002	42,984	424	15,612	4	4,777	...	490	19,801	918	40,190	60	78	...	40,268	39,871	...	39,871	3,191

Aden, 14th August 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

APPENDIX A.

Statement showing the Total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1899-1900 and those shown in the Collector's Return No. III.

District.	As per Annual Certificate furnished by the Accountant General.										As per Collector's Income Tax Return No. III (Column 20).	Difference between the credit of the Accountant General, Column 10, and those of the Collector's.	Remarks.
	Deduction by Government from Salaries and Pensions.	Deduction by Government from Interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.			
					Paid by Local Authorities.	Paid by Companies and Private Employés.	Profits of Companies.	Other Sources of Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
Aden ...	3,933	234	4,167	...	2,630	12,982	4,777	19,404	78	...	39,871	39,871	...	

Aden, 14th August 1900.

N. S. COGHILL,
Income Tax Collector, Aden.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by Government in the year 1899-1900.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.				Rs.	
I	Rs. 500, but less than Rs. 750	2,223	27,382	348	5,226	...	...	2,571	32,608	
II	„ 750, do. „ 1,000	696	12,737	126	2,809	...	...	822	15,546	
III	„ 1,000, do. „ 1,250	483	11,725	122	3,283	...	...	605	15,008	
IV	„ 1,250, do. „ 1,500	187	5,186	62	1,882	...	...	249	7,068	
V	„ 1,500, do. „ 1,750	160	5,053	52	1,852	...	...	212	6,905	
VI	„ 1,750, do. „ 2,000	276	10,513	48	2,131	...	...	324	12,644	
	Total, I to VI	4,025	72,596	758	17,183	...	...	4,783	89,779	
VII	Rs. 2,000, but less than Rs. 2,500	413	20,191	61	4,237	...	...	474	24,428	
VIII	„ 2,500, do. „ 5,000	426	39,453	105	11,473	...	...	532	50,926	
IX	„ 5,000, do. „ 10,000	329	63,026	41	7,904	...	...	370	70,930	
X	„ 10,000, do. „ 20,000	143	47,468	19	4,923	1	260	163	52,651	
XI	„ 20,000, do. „ 30,000	51	28,833	10	1,993	...	...	61	30,826	
XII	„ 30,000, do. „ 40,000	16	10,674	6	2,425	...	...	22	13,099	
XIII	„ 40,000, do. „ 50,000	8	9,445	1	1,302	...	...	9	10,747	
XIV	„ 50,000, do. „ 1,00,000	3	4,508	...	...	...	...	3	4,508	
XV	„ 1,00,000 and more ...	1	3,386	...	...	...	...	1	3,386	
	Total, VII to XV	1,390	2,26,984	244	34,257	1	260	1,635	2,61,501	
	Grand Total	5,415	2,99,580	1,002	51,440	1	260	6,418	3,51,280	

No. B. K. / 208

Forwarded to Government in the Financial Department, with reference to Article 1629, of the Civil Account Code. A detailed statement accompanies.

Bombay, Accountant General's Office,
31st May 1900.

O. T. BARROW,
Accountant General.

STATEMENT.

Detailed Statement showing the Collection of the Tax on Salaries, Pensions

TAX ON

NUMBER OF ASSESSEES AND THE AMOUNT OF TAX AT 4 PIES IN THE RUPEE.

DISTRICTS.	I. Rs. 500 but less than Rs. 750.		II. Rs. 750 but less than Rs. 1,000.		III. Rs. 1,000 but less than Rs. 1,250.		IV. Rs. 1,250 but less than Rs. 1,500.		V. Rs. 1,500 but less than Rs. 1,750.		VI. Rs. 1,750 but less than Rs. 2,000.		VII. Rs. 2,000 but less than Rs. 2,500.	
Ahmedabad	103	1,292	34	626	23	585	6	165	5	176	8	310	16	932
Broach	44	577	13	236	5	132	1	9	2	61	4	138	5	268
Kaira	71	944	19	371	13	322	3	72	3	89	8	302	12	712
Surat	61	819	11	204	12	298	4	111	2	66	8	316	6	337
Thána	60	781	23	431	12	294	4	106	6	175	13	515	7	423
Ahmednagar	56	668	14	254	12	310	4	110	4	129	9	329	11	617
Khándesh	81	1,135	31	553	15	358	8	234	1	25	15	572	12	756
Násik	52	744	15	276	16	387	3	83	4	117	10	365	8	446
Poona	131	1,749	54	1,023	27	680	10	298	10	342	20	811	25	1,401
Sátára	64	837	16	318	12	294	3	88	3	106	9	359	12	697
Sholápur...	46	540	11	199	7	167	4	114	2	54	4	152	8	446
Belgaum	69	838	17	325	9	218	5	143	3	95	8	316	11	650
Bijápur	42	559	10	195	8	190	3	63	1	29	7	243	6	315
Dhárwár	66	810	15	273	10	241	5	123	3	91	6	234	14	690
Kánara	49	604	11	202	8	184	4	102	4	145	5	194	7	413
Kolába	35	421	11	202	5	126	1	25	3	80	6	202	64	302
Ratnágiri	66	803	20	366	10	254	4	107	1	28	6	239	8	473
Hyderabad	84	1,059	23	420	24	577	2	62	6	185	14	528	16	929
Karáchi	181	2,069	46	805	31	751	11	310	10	318	17	680	21	1,121
Shikárpur	78	981	27	516	22	558	2	58	5	164	11	433	19	1,086
Aden	12	188	9	171	2	45	2	36	2	79	3	113	2	86
Baroda	8	133	1	7	2	48	1	22	2	55	...	...	2	116
Cutch	1	1	3	43	1	2	...	—	1	3	1	40	...	...
Káthiáwár	15	181	4	78	3	58	1	11	3	77	4	129	4	222
Customs	206	2,140	55	1,016	69	1,678	7	214	26	829	36	1,361	30	1,715
Mint	23	226	8	149	4	92	1	15	4	124	3	108	2	120
Presidency, Audit Deptt., including Presidency Bank	446	5,404	183	3,235	111	2,653	84	2,448	40	1,344	37	1,469	79	4,564
Forest, Northern Circle.	17	215	2	43	2	59	1	3	1	3	1	26	1	55
Do. Central Circle ...	25	295	3	62	4	89	1	3	1	11	1	16	1	82
Do. Southern Circle.	24	288	5	98	3	73	1	23	1	21	1	4	3	172
Do. Sind Circle ...	7	81	2	40	1	2	1	28	1	32	1	9	1	45
Total ...	2,223	27,382	696	12,737	483	11,725	187	5,186	160	5,053	276	10,513	413	20,191

TAX ON

NUMBER OF ASSESSEES AND THE AMOUNT OF TAX AT 4 PIES IN THE RUPEE.

DISTRICTS.	I. Rs. 500 but less than Rs. 750.		II. Rs. 750 but less than Rs. 1,000.		III. Rs. 1,000 but less than Rs. 1,250.		IV. Rs. 1,250 but less than Rs. 1,500.		V. Rs. 1,500 but less than Rs. 1,750.		VI. Rs. 1,750 but less than Rs. 2,000.		VII. Rs. 2,000 but less than Rs. 2,500.	
Ahmedabad	14	159	8	138	11	274	3	80	4	147	1	9	4	254
Broach	9	96	1	2	3	84	2	40	1	6	1	10	1	61
Kaira	29	258	4	69	7	135	1	25	3	90	1	27	1	5
Surat	26	527	7	167	4	164	1	59	6	277	2	279	5	473
Thána	6	107	7	245	3	99	1	30	1	23	1	7	2	181
Ahmednagar	6	295	2	153	3	133	1	74	1	31	1	160	2	388
Khándesh	10	138	3	104	4	110	2	62	...	...	1	4	2	421
Násik	15	428	5	117	2	79	1	17	2	52	2	148	1	53
Poona	29	623	11	212	10	292	9	309	9	362	11	495	7	421
Sátára	10	167	5	111	2	41	2	54	2	69	1	41	1	69
Sholápur...	7	129	1	32	1	42	1	25	1	8	1	5	1	30
Belgaum	6	81	6	146	2	58	5	135	2	71	2	44	4	271
Bijápur	5	55	1	35	1	24	...	...	2	83	...	...	1	28
Dhárwár	6	69	2	72	1	39	1	51	1	37	...	...	1	31
Kánara	6	76	...	...	3	77	1	30	1	26	1	4	...	...
Kolába	10	107	3	44	2	52	2	58	2	52	1	48	2	82
Ratnágiri	23	338	12	273	7	180	3	81	2	97	3	164	1	58
Hyderabad	25	269	11	194	17	398	3	92	1	42	2	87	1	68
Karáchi	9	120	9	182	5	170	3	75	2	65	2	87	3	194
Shikárpur	16	202	1	15	5	141	...	...	...	—	3	106	3	190
Aden	1	12	...	—	...	...	...	...	...	...	...	...	...	...
Baroda	1	7	1	32	...	...	1	29	...	...	1	21	...	...
Cutch	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Káthiáwár	1	3	...	...	...	...	...	...	...	...	1	43	...	...
Customs	1	13	1	10	...	...	...	...	...	...	...	...	1	7
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency, Audit Deptt., including Presidency Bank	77	947	25	456	29	691	19	556	9	314	9	342	17	952
Forest, Northern Circle.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Central Circle...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Southern Circle .	...	...	...	...	...	...	...	...	...	...	..	...	...	...
Do. Sind Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	348	5,226	126	2,809	122	3,283	62	1,882	52	1,852	48	2,131	61	4,237

and Gratuities paid by Government during the year 1899-1900.

SALARIES.

NUMBER OF ASSESSEES AND THE AMOUNT OF TAX AT 5 PIES IN THE RUPEE.

VIII. Rs. 2,500 but less than Rs. 5,000.		IX Rs. 5,000 but less than Rs. 10,000.		X. Rs. 10,000 but less than Rs. 20,000.		XI. Rs. 20,000 but less than Rs. 30,000.		XII. Rs. 30,000 but less than Rs. 40,000.		XIII. Rs. 40,000 but less than Rs. 50,000.		XIV. Rs. 50,000 but less than Rs. 1,00,000.		XV. Rs. 1,00,000 and upwards.		Total Tax on Salaries.	
22	2,230	16	2,007	8	3,035	1	402	1	76	1	1,054	...	...	...	...	244	13,890
6	529	6	1,104	1	269	1	178	1	66	...	...	...	...	...	...	89	3,567
26	1,369	6	1,119	3	751	1	440	...	...	...	...	...	...	...	...	165	6,491
14	1,366	5	1,029	2	682	2	1,096	...	...	...	...	...	...	...	...	127	6,324
8	793	8	1,721	3	798	1	415	...	...	...	...	...	...	...	...	145	6,452
7	642	7	1,295	2	782	2	1,181	...	...	...	..	...	...	...	...	128	6,317
20	1,956	8	1,410	3	949	1	134	...	...	...	...	...	...	...	...	195	8,082
8	724	11	2,153	1	223	2	1,433	...	...	...	...	...	...	...	...	130	6,951
28	2,483	36	6,947	15	4,731	4	2,594	1	926	...	...	...	...	...	...	361	23,985
9	810	12	2,318	3	795	2	1,285	...	...	...	...	...	...	...	...	145	7,907
8	765	5	1,029	2	530	2	1,136	...	...	...	...	...	...	...	...	99	5,132
8	756	19	3,200	3	1,014	3	1,507	1	890	...	...	...	...	...	...	156	9,952
8	732	5	924	2	415	1	685	...	...	...	...	...	...	...	...	93	4,350
10	853	10	2,142	4	1,430	1	680	...	..	...	...	..	...	...	...	144	7,567
7	702	3	528	1	393	1	599	...	...	...	...	...	...	...	...	100	4,071
6	599	3	518	2	538	1	209	...	...	...	...	..	...	...	...	137	3,222
9	946	7	1,194	5	1,507	1	489	...	...	...	...	...	...	...	...	137	6,406
17	1,597	8	1,402	5	1,912	1	292	...	...	...	...	...	...	...	...	200	8,963
16	2,345	14	2,759	8	2,855	2	1,444	1	581	1	558	...	...	...	...	359	16,596
15	1,426	8	1,445	2	894	1	434	...	...	...	...	...	...	...	...	190	7,995
5	427	7	1,346	3	831	1	532	1	67	...	...	...	...	...	...	49	3,921
2	102	2	281	1	216	1	423	1	334	...	...	...	...	...	...	23	1,737
...	...	...	...	1	449	...	—	...	...	...	...	...	...	...	...	8	538
4	373	5	1,025	3	883	1	353	1	872	...	...	...	...	...	...	48	4,262
45	3,964	14	2,431	5	1,541	2	1,317	1	859	...	...	...	...	...	...	496	19,065
7	700	1	558	1	137	1	663	...	...	...	...	...	...	...	...	55	2,892
92	8,568	92	17,519	45	16,312	14	8,912	7	6,003	6	7,833	3	4,508	1	3,386	1,240	94,148
7	594	2	902	2	471	...	...	...	...	...	...	...	...	...	...	36	2,371
4	357	5	994	3	892	...	...	...	...	...	...	...	...	...	...	48	2,801
4	396	4	736	2	561	...	...	...	...	...	...	...	...	...	—	48	2,372
4	349	...	...	2	667	...	...	...	...	...	...	...	...	...	...	20	1,253
426	39,453	329	63,026	143	47,468	51	28,833	16	10,674	8	9,445	3	4,508	1	3,386	5,415	2,99,580

PENSIONS.

NUMBER OF ASSESSEES AND THE AMOUNT OF TAX AT 5 PIES IN THE RUPEE.

VIII. Rs. 2,500 but less than Rs. 5,000.		IX. Rs. 5,000 but less than Rs. 10,000.		X. Rs. 10,000 but less than Rs. 20,000.		XI. Rs. 20,000 but less than Rs. 30,000.		XII. Rs. 30,000 but less than Rs. 40,000.		XIII. Rs. 40,000 but less than Rs. 50,000.		Total Tax on Pensions.		TAX ON GRATUITIES. X. Rs. 10,000 but less than Rs. 20,000.		Total Tax on Salaries brought forward.		Total Tax on Salaries, Pensions and Gratuities.	
9	773	1	156	1	274	...	...	...	...	...	...	56	2,264	...	...	244	13,890	300	16,154
3	219	2	152	2	501	1	66	1	156	...	...	27	1,393	...	...	89	3,567	116	4,960
2	127	1	189	...	...	...	...	...	...	...	...	49	925	...	...	165	6,491	214	7,416
7	1,217	3	709	1	338	1	93	...	...	...	...	63	4,303	...	...	127	6,324	190	10,627
2	178	...	...	...	...	...	...	...	...	...	...	23	870	..	...	145	6,452	168	7,322
1	176	1	196	...	...	...	...	...	...	...	...	18	1,606	...	...	128	6,317	146	7,923
1	160	1	423	...	...	...	...	...	...	...	...	24	1,422	...	...	195	8,082	219	9,504
2	129	1	122	...	...	...	...	...	...	...	...	31	1,145	...	...	130	6,951	161	8,096
23	2,086	6	1,560	3	931	1	118	1	76	...	...	120	7,485	...	...	361	23,985	481	31,470
5	1,545	1	78	1	53	1	112	2	1,190	...	...	33	3,530	...	...	145	7,907	178	11,437
1	241	1	13	1	513	1	57	1	66	...	...	18	1,191	...	...	99	5,132	117	6,323
2	187	1	65	1	97	1	33	...	...	...	...	32	1,188	...	...	156	9,952	188	11,140
2	162	1	10	...	...	...	...	...	...	...	...	13	397	...	...	93	4,750	106	4,747
1	97	1	74	...	...	1	55	...	...	...	...	15	525	...	...	144	7,567	159	8,092
...	...	...	...	...	...	...	...	...	...	...	...	12	213	...	...	100	4,071	112	4,284
1	36	1	33	1	44	...	...	...	...	...	...	25	556	...	...	137	3,222	162	3,778
2	109	1	137	1	20	1	95	...	...	..	...	56	1,552	...	...	137	6,406	193	7,958
6	529	5	1,208	2	594	2	1,364	1	937	...	...	76	5,782	...	...	200	8,963	276	14,745
6	578	...	...	...	...	...	...	...	...	..	...	39	1,471	...	...	359	16,596	398	18,067
2	204	2	411	2	703	...	...	...	...	..	...	34	1,972	...	...	190	7,995	224	9,967
...	...	...	...	...	...	..	...	...	...	...	...	1	12	...	...	49	3,921	50	3,933
...	...	...	...	...	...	...	...	...	...	...	...	4	89	...	...	23	1,737	27	1,826
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8	538	8	538
...	...	...	...	1	25	...	...	...	...	...	...	3	71	...	...	48	4,262	51	4,333
...	...	...	...	...	...	...	...	...	...	...	...	3	30	...	—	496	19,065	499	19,095
...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	55	2,892	55	2,892
28	2,720	11	2,368	2	800	...	...	...	...	1	1,302	227	11,448	1	260	1,240	94,148	1,468	1,05,856
...	...	...	...	...	...	...	...	...	...	...	...	...	...	—	...	36	2,371	36	2,371
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	48	2,801	48	2,801
...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	48	2,372	48	2,372
...	...	...	...	...	...	...	...	...	...	...	—	...	...	...	...	20	1,253	20	1,253
106	11,473	41	7,804	19	4,923	10	1,993	6	2,425	1	1,302	1,002	51,440	1	260	5,415	2,99,580	6,418	3,51,280

O. T. BARROW,
Accountant General.

RETURN No. II.

Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1899-1900.

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local Authorities and Companies.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	
I to VI ...	At 4 pies in the rupee ...	7,56,150	825	...	...	49,499	51	8,05,649	876	
VII to XV ..	At 5 do.	21,57,31,810	1,69,717	...	...	4,64,56,224	81,478	26,21,88,034	2,51,195	
	Total ...	21,64,87,960	1,70,542	...	...	4,65,05,723	81,529	26,29,93,683	2,52,071	

No. Bk. 207

BOOK DEPARTMENT:

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. A detailed statement accompanies.

Bombay, Accountant General's Office,
31st May 1900.

O. T. BARROW,
Accountant General.

Detailed Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1899-1900.

Districts.	Securities of the Government of India.				Securities of Local Authorities and Companies.				Total.	
	At 4 pies in the rupee.		At 5 pies in the rupee.		At 4 pies in the rupee.		At 5 pies in the rupee.			
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	55,250	57	8,33,400	979	32,024	25	5,30,675	682	14,51,349	1,743
Broach	16,850	14	6,54,300	785	...	...	.....	...	6,71,150	799
Kaira	7,600	12	.....	.....	...	...	.....	...	7,600	12
Surat	65,200	63	12,80,075	1,622	...	...	4,18,300	662	17,63,575	2,347
Thána	.....	...	7,150	7	...	...	.....	...	7,150	7
Ahmednagar	19,500	13	1,04,100	164	...	...	.....	...	1,23,600	177
Khándesh	.....	...	87,100	122	...	...	.....	...	87,100	122
Násik	.....	...	10,050	12	...	...	.....	...	10,050	12
Poona	7,000	5	21,54,150	2,242	6,000	7	36,192	62	22,03,342	2,316
Sátára	16,250	12	99,100	104	1,775	2	2,08,282	345	3,25,407	463
Sholápur	.....	...	51,000	82	2,200	1	50,400	35	1,03,600	118
Belgaum	.....	...	59,200	119	...	...	.....	...	59,200	119
Bijápur	.....	...	19,000	30	...	...	.....	...	19,000	30
Dhárwár	.....	...	58,350	53	...	...	.....	...	58,350	53
Kánara	.....	...	17,600	29	...	...	.....	...	17,600	29
Kolába	.....	...	.....	.....	...	...	1,750	4	1,750	4
Ratnágiri	9,000	9	53,550	84	...	...	11,750	19	74,300	112
Hyderabad	.....	...	1,52,750	134	...	...	.....	...	1,52,750	134
Karáchi	14,500	10	14,84,200	1,206	...	...	46,60,000	4,794	61,58,700	6,010
Shikárpur	.....	...	14,150	20	...	...	38,500	45	52,650	65
Aden	.....	...	1,78,850	233	...	...	.....	...	1,78,850	233
Baroda	.....	...	1,32,32,300	12,209	...	...	.....	...	1,32,32,300	12,209
Cutch	.....	...	3,89,200	555	...	...	.....	...	3,89,200	555
Káthiáwár	.....	...	60,19,350	2,386	...	...	750	1	60,20,100	2,387
Bank of Bombay ...	5,45,000	630	18,87,72,885	1,46,540	7,500	16	4,04,99,625	74,829	22,98,25,010	2,22,015
Total ...	7,56,150	825	21,57,31,810	1,69,717	49,499	51	4,64,56,224	81,478	26,29,93,683	2,52,071

O. T. BARROW,
Accountant General.

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